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DETERMINANTS OF REVENUE COLLECTION AMONG STATE OWNED TRANSPORT CORPORATIONS IN KENYA

Hillary Kipkosgei Chemweno [1] & Dr. Robert Gitau Muigai [2]

[1] College of Human Resource Development

Jomo Kenyatta University of Agriculture and Technology**,** Kenya

[2] Kirinyaga University, Kenya

Corresponding Author email: hillarykosgei7@gmail.com

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Abstract: The study sought to assess the factors affecting revenue collection among state owned transport corporations in Kenya. The study specifically examined the effect of top management leadership, auditing practices, and information communication technology and resource availability on revenue collection of state owned corporations in transport sector in Kenya. The study focused on 12 state owned corporations under the Ministry of Transport, Infrastructure, and Housing and Urban Development in Nairobi Kenya. The study targeted 48 respondents from the Information Communication Technology, Finance, Auditing and Human Resource Departments of each of the 12 state owned corporations. Descriptive statistics such as, mean and frequencies and inferential statistics (regression and correlation analysis) were used to perform data analysis. A multiple linear regression analysis model was used to test and link the variables. The study findings indicated that top management leadership, auditing practices and information communication technology has a positive and significant effect on revenue collection but resource availability has a positive but not significant effect. Since the study findings revealed a positive and significant effect of ICT on revenue collection, the study recommends that the state owned transport corporations and other corporations to enhance ICT adoption by integration of IFMIS, having an effective ICT Infrastructure and enough ICT experts.

Key Words: *Top Management Leadership, Auditing Practices, Information Communication Technology, Resource Availability, Revenue Collection, State Owned Corporations*

Introduction

Public revenue collection forms an integral component of fiscal policy and administration in any economy because of its influence on government operations, (Gidisu, 2012). It is the fuel of every government as it is the main instrument through which government funding is ensured. Tax revenue collection should comply with best practices of equity, ability to pay, economic efficiency, convenience and certainty, (Visser & Erasmus, 2005). For any organization to match in performance with the growth and expectations of its clients, it needs to increase its fiscal depth without incurring costly recurring overheads. Revenue collected from state owned corporations in a given country is very key in promoting the socio–economic development and growth through provision of a wide variety of products and services, the provision include food, education, water, electricity and health. The revenue collected from the state owned enterprises helps in promoting the economy by boosting the Gross Domestic Product due to the improvement on the investments made (Xiang 2015).

There is an increasing need by the government to collect much revenue by way of taxes to face the increasing financial expenditures budgeted by the national government. To achieve the revenue target, there is need to put in place better governance structures and systems for better revenue collection. According to Zhou and Madhikeni (2013), adopting of information communication systems leads to more efficiency in business processes thereby increasing the total revenue collections. Application of technological solutions towards the strategic goals for government is a key step towards transforming government into an entity that can keep abreast of the needs, requirements and expectations of today's modern world, (de-Wulf & Sokol, 2005).

Amin (2013) indicates that one way of improving revenue collection is by automating the revenue collection system through investment in modern technologies such as ICT. This is because the ICT enables upgrade of the revenue system allows in achieving integration and information sharing thereby enhancing the efficiency and effectiveness of the system. All the departments in the corporation should put in place an effective and efficient revenue collection system in monitoring framework that ensures adequate supervision of the budgeted programs and project activities to enhance accountability and absorption of resources. Therefore, integration of ICT systems and structures in revenue collection is instrumental in improving and simplifying administration of taxation through utilizing modern technologies. Some of the major factors influencing revenue collection, compliance levels and tax rates are administrative related factors, costs and shortage of resources. Inflation and foreign direct investment were also identified to influence revenue collection to some extent though they were beyond administrative control due to changes in the market forces, (Ngotho & Kerongo, 2014). This study will look at the factors the influence revenue collection among state owned corporations in the transport sector in Kenya.

Statement of the Problem

State owned corporations are very instrumental in any government due to the value addition to the society, the public and other related stakeholders, (OECD 2015). Despite the fact that reforms are regularly made by the central tax system in many African countries that contribute to efficiency in revenue collection, there are inconsistent levels of collections in state owned transport parastatals as evidenced by the influence of several factors in the revenue collection authorities (Bikas & Andruskaite, 2013). The factors related to difficulty in revenue collection include taxpayers’ resistance as well as their high level of ignorance. Statistics from the Presidential Taskforce Report (2015) indicate that on average, revenue collection among the state corporations decreased by 17% in the year 2015 as compared to previous figures. Ineffective leadership, use of obsolete systems and lack of adequate resources are some of the challenges bedeviling revenue collection in State Corporations as suggested for improvement by the presidential taskforce report (2015).

Some of the Corporations that have experienced underperformance due to poor revenue collection practices include; Uchumi Supermarket, Rift Valley Railways, National Bank of Kenya and Post Bank. The ratio of revenue collected against the expenditure of most of the state corporations in Kenya has increased. (Auditor General Report, 2014; Muthumbi, 2010; Wambugu, Benson, 2011; Atieno, 2009). The study is also motivated by knowledge gaps in previous studies. Studies such as by Gitonga, (2013) carried in Nakuru water and Sanitation Services Company indicated that strategy implementation and inappropriate utilization of resources affects revenue collection in the parastatals, Gidisu (2012) looked at the effect of automation system process of the Ghana revenue authority on the effectiveness of revenue collection, the study by Aubke *et al*. (2014) focused on the effect of Information Communication Technology on revenue collection process although the focus was on ICT while Zhou and Madhikeni (2013) examined the challenges in faced in public revenue collection in Zimbabwe. The study presents a contextual gap since it was conducted in Zimbabwe. Based on the empirical studies carried out above it is evident that few studies have focused on the factors that influence revenue collection in state owned parastatals especially in the transport sector. Therefore there was a need to carry out a study to establish the determinants of revenue collection among state owned transport corporations in Kenya.

Objectives of the study

i. To determine the influence of information communication technology on revenue collection among State owned transport corporations in Kenya
ii. To evaluate the influence of resource availability on revenue collection among State owned transport corporations in Kenya
iii. To examine whether top management team leadership influence revenue collection among State owned corporations in the transport sector in Kenya
iv. To establish the influence of auditing practices on revenue collection among State owned corporations in the transport sector in Kenya

Literature Review

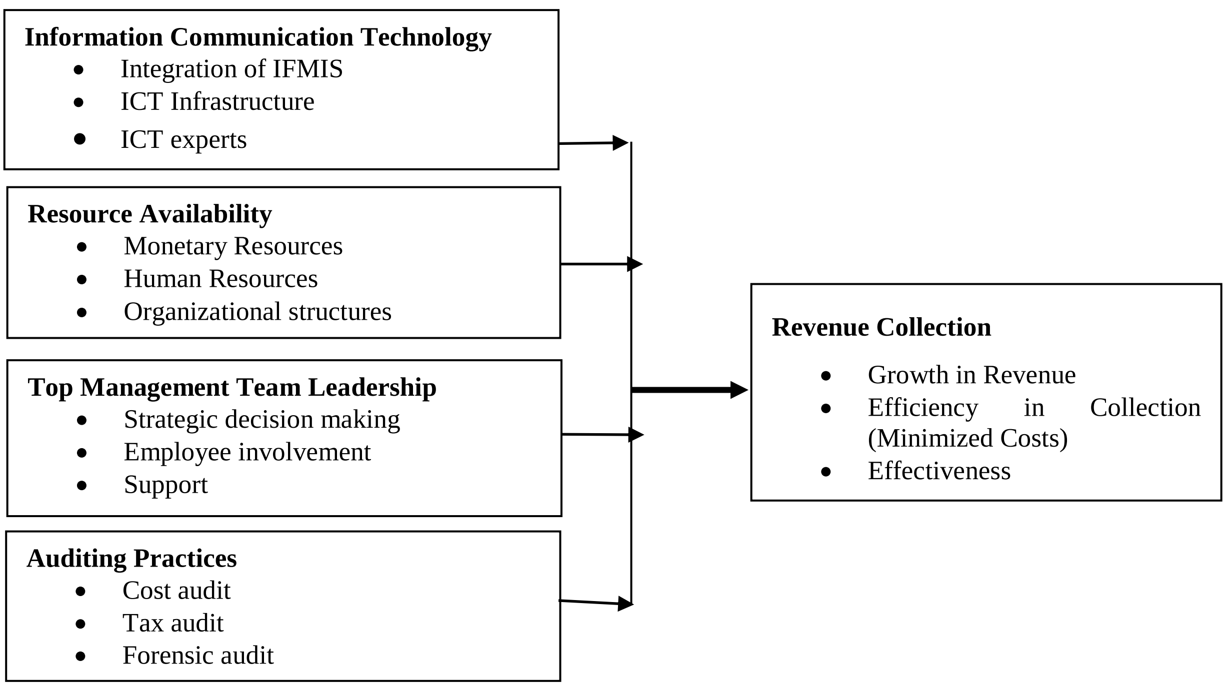
Theoretical Review

This study is anchored on Resource Based View, Strategic Triangle Theory, Rational Expectation Theory and Agency Theory. The Rational expectations theory of technology adoption was developed by Davis (1989). In this theory, Davis posited that maximizing adoption of technology requires understanding of the motivations of different groups of users and tailoring the deployment messages and materials to address their perspectives. This theory indicates that much of the technology adoption decision depends on a firm’s expectations about the benefits and costs of the technology. The theory links the independent variable of information communication technology.

The Resource Based View theory developed by Penrose in 1959 recommended that an association should be identified as a collection of physical and Human Resource bound under a structure that is run with an authoritative structure .The state owned transport parastatals should integrate the physical and human resources under the control of the organizational structures to ensure the revenue collection process is carried out efficiently and effectively. For the revenue collection process to be successful strict rules and regulation as well as policies should be put in place by the managers in place to ensure all the employees involved are able to implement to avoid fraud and errors. This theory is links the variable of resource availability to the study. Agency theory which originated from Berle and Means as described by Dalton, Daily, Ellstrand and Johnston (1998) posits that corporations and firms are a nexus of contract between resource holders and such relationship is effected when the holders of resources who are the principals (shareholders or public) entrust individuals (agents) to perform functions or service on their behalf and fully hand-over decision-making function to them, (Fama & Jensen, 1983). This theory is significant in a State owned Corporation as the ultimate owner of a state corporation is the citizen who delegates his ownership to the executive arm of the government which further appoints Boards of Directors to be the principals in these corporations. The economic efficiency of the State Corporations is also undermined by the fact that the politicians do not have a personal equity in the stake of the entities. The theory links the independent variable of top management team leadership.

Strategic Triangle Theory was developed in an attempt to capture the aims and constraints of public sector management and to help align goals, authorization and operational capability (Moore, 1995). To the study, the theory applies to the study in explaining the overall performance in terms of revenue collection. The public value theory argues that the creation of public value is the ultimate goal of public sector programmes and activities – the value proposition that should guide public organizations. To this end, there is a need to have value in activities such as revenue collection in the public sector in order to reduce reliance on the exchequer.

Conceptual Framework



Independent Variable **Dependent Variable**

Figure 1 Conceptual framework

Empirical Review

A study carried out by Aubke et al. (2014) on knowledge revenue management teams, found out that the revenue collection was influenced by the effect of information communication technology that increased the rate at which the revenue process was carried out. A study carried out in Zimbabwe by Zhou and Madhikeni (2013) on systems, processes and challenges of public revenue collection in Zimbabwe, from the study it was found out that automated systems were capable of introducing massive inefficiencies which finally resulted to increased revenue collection ,therefore ICT was greatly identified with efficiency in revenue collection processes. Karimi *et al* (2017) focused on the effect of technology and information systems on revenue collection by the county government of Embu, Kenya and found out that Information Communication Technology provided the county with the opportunity to devise new strategies of minimizing errors and other inefficiencies for the purpose of ensuring operational procedures are efficient to ensure revenue collection process meets the required standards A study carried out in Pakistan by Aamir (2011) to establish the determinants of tax revenue while also comparing the findings to India, indicated that lack of financial resources allocation, integrated planning, technical and research expertise are the major challenges that hinder revenue collection process. A study by Chaudhry and Munir (2010) on the determinants of low tax revenue in Pakistan, found out that that financial resources relating to openness, broad money, external debt, foreign aid and political stability to be the significant determinants of tax efforts, with expected signs of the estimated coefficients were identified to affect the revenue collection. Akeyo (2012) carried out a study on the effect of leadership on performance of International Non-Governmental in Somalia found a positive relationship between corporate governance and their performance. Kemboi (2013) carried out a study on the effect of corporate governance on revenue collection in Kenya revenue authority, from the findings it was found out that the board size negatively affects revenue collection while board effectiveness, board roles, policy and decision making positively affects revenue collection, therefore it was concluded that corporate governance positively affects revenue collection process. Niu (2010) carried out a study to find out the relationship between audit and voluntary compliance. From the findings the results indicated there was positive association between audit and voluntary compliance. Njui (2012) carried out a study on the effectiveness of internal Audit in promoting good governance in the public sector in Kenya, from the study it was found out that internal audit had the greatest effect on corporate governance within Kenyan ministries that resulted in minimal consultancy in risk management and compliance, this therefore indicates that compliance by the ministries results in efficiency in revenue collection process.

Research Methodology

This study adopted a descriptive research design. There are 12 state owned corporations in the transport sector in Kenya which were targeted by the study. The target population for this study consisted of 48 employees from the ICT, human resource, and auditing and Finance departments. This study carried out a census on the entire population. A census eliminates sampling error and provides data on all the individuals in the population. For this reason, the current study conducted a census of the entire target population of 48. The study used quantitative primary data which was collected using a structured questionnaire. The quantitative data was analyzed through descriptive and inferential analysis. Descriptive statistics such frequency distributions, percentages, frequency tables and pie charts was used to summarize and relate variables obtained from the administered questionnaires. The study used SPSS (Scientific Package for Social Scientists) version 21 software to analyze the data using regression analysis which shows the relationship between the independent and dependent variables. The study findings were presented in form of tables, charts and graphs. The multivariate regression model that was adopted in this study is as shown below:

$$\mathbf{Y = \beta_0+\beta_1X_1+\beta_2X_2+\beta_3X_3+ \beta_4X_4+ \varepsilon}$$

Where: Y = Revenue Collection, X_1 = Information Communication Technology, X_2= Resource Availability, X_3 = Top Management Leadership, X_4 = Auditing Practices, $\boldsymbol{\varepsilon}$ **=** Error term, β_0 = the constant term while β_ii= 1….4 will be used to measure the sensitivity of the dependent variable (Y) to unit change in the predictor variables X_1, X_2, X_3 and X_4 and lastly, the $\boldsymbol{\varepsilon}$ is the error term which captures the unexplained variations in the model.

Research Findings

The study targeted 48 staff that is the heads of ICT, human resource, and auditing and Finance departments from the 12 state owned corporations as listed by the Ministry of Transport, Infrastructure, and Housing and Urban Development. A response rate of 40 out of the 48 questionnaires was achieved. This represented an overall successful response rate of 83%. Mugenda and Mugenda (2003) argue that a return rate of 50% is acceptable.

Descriptive Findings

Information and Communication Technology

The findings revealed that the organizations have adopted ICT Infrastructure to a moderate extent (Mean = 3.00), the corporation is cultivating the culture of information technology to a moderate extent (Mean = 3.41), the organization has hired ICT experts to a high extent (Mean = 3.76), the organization has integrated IFMIS in its operations to a high extent (Mean = 3.93) and that the organization uses ERT systems in its operations to a high extent (3.93).On average, the respondents indicated that ICT has been integrated to a high extent by the state corporations (Mean = 3.61) and that the variations in the responses were high meaning that there was varied opinions. The findings are consistent with Aubke *et al*. (2014) who revealed the importance of ICT in enhancing revenue collection.

Table 1 : Information and Communication Technology

Statements	**Mean**	**Std Dev**
To what extent has your organization adopted ICT Infrastructure	3.00	1.27
The corporation is cultivating the culture of information technology	3.41	1.42
To what extent has your organization hired ICT experts	3.76	1.13
To what extent has your organization integrated IFMIS in its operations	3.93	1.29
To what extent does your organization uses ERT systems in its operations	3.93	1.29
Average	**3.61**	**1.28**

Resource Availability

The findings indicated that the respondents indicated that the organization has committed Monetary Resources to a moderate extent (Mean = 3.22), the organization has committed human Resources to a low extent (Mean = 2.37), the organization has invested in improvement of knowledge management practices to a great extent (Mean = 4.38), the organization has invested in employee training to a moderate extent (Mean = 3.10) and that the organization has invested in improvement of infrastructure to a great extent (Mean = 3.74). On average, the respondents indicated that resources have been availed to a moderate extent (Mean = 3.36) although the responses were highly varied (Std Dev = 1.32). The findings are consistent with Chaudhry and Munir (2010) who revealed the importance of resource availability to enhance revenue collection.

Table 2 : Resource Availability

Statements	Mean	Std Dev
To what extent has your organization committed Monetary Resources	3.22	1.42
To what extent has your organization has your organization committed human Resources	2.37	1.39
The what extent has your organization invested in improvement of knowledge management practices	4.38	0.85
To what extent has your organization invested in employee training	3.10	1.65
To what extent has the organization invested in improvement of infrastructure	3.74	1.31
Average	**3.36**	**1.32**

Top Management Team Leadership

The findings for the descriptive results of top management team leadership indicated that the respondents were indifferent on whether the top management encourages delegation of activities (Mean = 3.24), the top management leads by example (Mean = 3.06) and whether there is involvement of the employees in strategic decision making process (Mean = 3.24). The respondents however disagreed that the top management encourages employee involvement in all key decisions (Mean = 2.34) but agreed that the top management has put in place employee motivation policies (Mean = 4.08). On average the respondents were indifferent on the statements on top management leadership (Overall Average Mean = 3.19). The standard deviation also indicated that the respondents had a high variations on the statements on top management leadership (Std Dev = 1.30). The findings are consistent with Akeyo (2012) who carried out a study on the effect of leadership on performance of International Non-Governmental and revealed the need for having better top management leadership.

Table 3 : Top Management Leadership

Statements	Mean	Std Dev
The top management encourages delegation of activities	3.24	1.43
The top management leads by example	3.06	1.40
There is involvement of the employees in strategic decision making process	3.24	1.29
The top management encourages employee involvement in all key decisions	2.34	1.07
The top management has put in place employee motivation policies	4.08	1.30
Average	**3.19**	**1.30**

Auditing Practices

The study findings on the descriptive statistics of auditing practices revealed that the respondents indicated that organization conduct cost auditing to a moderate extent (Mean = 3.14), carries out tax audit to a high extent (Mean = 4.23), conducts financial audit to a high extent (Mean = 4.19), organizations traditions influence tax auditing to a low extent (Mean = 2.91) and that the organization often conducts tax audits (Mean = 3.76). An average mean of 3.65 revealed that the organization conducts audit practices to a high extent. The standard deviation of 1.16 indicates that the variation in the responses was highly varied. The findings are consistent with Clerk, McDonald and Boden (2012) who revealed the need for auditing practices to enhance revenue collection.

Table 4 : Auditing Practices

Statements	Mean	Std Dev
To what extent does the organization conduct cost auditing	3.14	1.43
To what extent does your organization carry out tax audit	4.23	1.20
To what extent does your organization conduct financial auditing	4.19	0.95
To what extent does your organization's traditions influence tax auditing	2.91	1.25
How often does your organization conduct tax audits	3.76	0.98
Average	**3.65**	**1.16**

Revenue Collection

The study findings indicated that the respondents that there has been a change in growth of revenue among state corporations to a great extent (Mean = 4.21), there been efficiency in collection through reduced costs to a great extent (Mean = 4.21), there revenue collected by the transport state corporations has been sustainable to a great extent (Mean = 4.38) and that there the revenue collection systems have been effective to a great extent (Mean = 3.74). On average, the respondents indicated that there has been an improvement in revenue collection to a high extent (Mean = 4.06). The responses were however varied which indicated varied opinions among the responses.

Table 5 Revenue Collection

Statements	Mean	Std Dev
To what extent has there been a change in growth of revenue	4.21	1.00
To what extent has there been efficiency in collection through reduced costs	4.21	1.02
To what extent has the revenue collected been sustainable	4.38	0.85
To what extent has the revenue collection systems been effective	3.74	1.31
Average	**4.06**	**1.10**

The study also established the percentage change in revenue collected. The findings indicated that the trends in revenue collected have been increasing positively from a small positive change of 23% in the year 2013 to a 45% percentage positive change in the year 2017. The findings however still indicate a need for improvement since the increase is still below average at 45%.

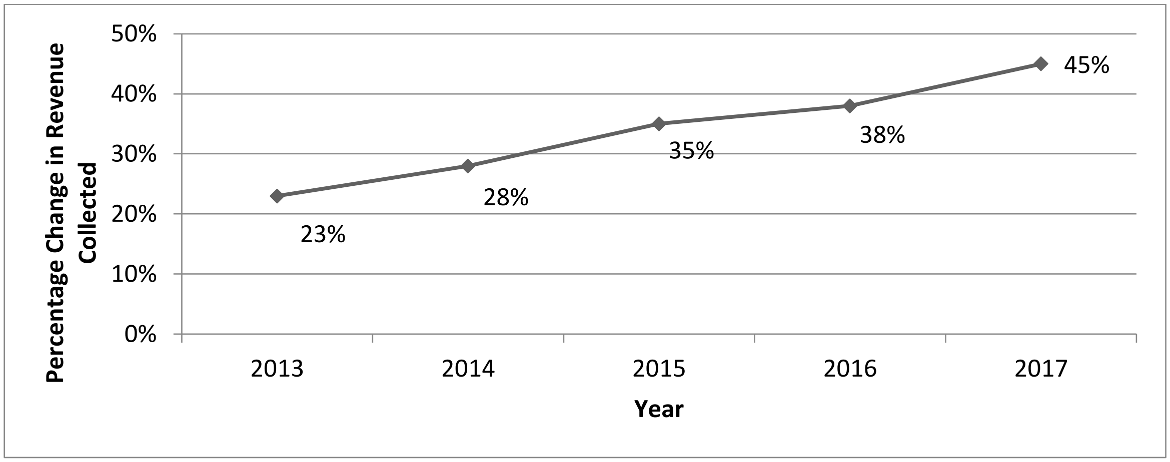


Figure 2 Percentage Change in Revenue Collected

Correlation analysis

The findings indicated that ICT has a positive association with revenue collection among state owned transport corporations in Kenya as shown by a Pearson correlation value of 0.569 and Sig value of 0.000 < 0.05. These findings imply that an increase in adoption of ICT leads to a significant increase in revenue collection among the state owned transport corporations in Kenya. The findings are consistent with Gidisu (2012) who indicated that information communication technology plays a great role in increasing efficiency in the revenue collection process. The findings also showed that resource availability has a positive association with revenue collection among state owned transport corporations in Kenya as shown by a Pearson correlation value of 0.423 and Sig value of 0.000 < 0.05. These findings imply that an increase in resource availability leads to a significant increase in revenue collection among the state owned transport corporations in Kenya. The findings are consistent with Jepkemboi (2008) who indicated that availability of financial resources improves revenue collection by KRA.

It was also established that top management leadership has a positive association with revenue collection among state owned transport corporations in Kenya as shown by a Pearson correlation value of 0.586 and Sig value of 0.000 < 0.05. These findings imply that an increase in effective top management leadership practices leads to a significant increase in revenue collection among the state owned transport corporations in Kenya. The findings are consistent with Kemboi (2013) who revealed that better leadership and decision making positively affects revenue collection. Lastly, the study established that auditing practices have a positive association with revenue collection among state owned transport corporations in Kenya as shown by a Pearson correlation value of 0.353 and Sig value of 0.000 < 0.05. These findings imply that an increase in auditing practices leads to a significant increase in revenue collection among the state owned transport corporations in Kenya. The findings are consistent with Alinaitwe, Apolot, and Tindiwensi (2013) who revealed that it is evident that lack of cost audit on revenue collected negatively affects the revenue collection process.

Table 6: Correlation Results

Correlations		ICT	Resource Availability	Top Management Leadership	Auditing Practices	Revenue Collection
ICT	Pearson Correlation	1				
Resource Availability	Pearson Correlation	.462**	1			
Top Management Leadership	Pearson Correlation	.536**	.502**	1		
Auditing Practices	Pearson Correlation	0.019	0.101	.234**	1	
Revenue Collection	Pearson Correlation	.569**	.423**	.586**	.353**	1
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	
	N	40	40	40	40	40

**** Correlation is significant at the 0.05 level (2-tailed).**

Regression Model Estimation

To establish the determinants of revenue collection among state owned transport corporations in Kenya, the study conducted a multivariate regression model. The model summary results shown in Table 7 indicate that ICT, Resource availability, Top Management Leadership and Auditing Practices can be used to explain up to 50.8% of the changes in revenue collected among the state owned transport corporations in Kenya. This is as shown by an R-square of 0.508.

Table 7 : Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.713	0.508	0.496	0.5486

Predictors: Constant, ICT, Resource availability, Top Management Leadership, Auditing Practices

The model fitness / significance was established as shown in Table 8. The findings indicate that the model linking ICT, Resource availability, Top Management Leadership and Auditing Practices to revenue collection was significant as shown by a significant F calculated value of 40.042 (Sig = 0.000 < 0.05).

Table 8 ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	48.201	4	12.05	40.042	.000
Residual	46.646	35	0.301		
Total	94.848	39			

Dependent Variable: Revenue Collection

Predictors: Constant, ICT, Resource availability, Top Management Leadership, Auditing Practices

The regression model coefficients indicated that ICT has positive and significant effect on revenue collection among the state owned transport corporations in Kenya (Beta = 0.268; Sig < 0.000). The findings imply that a one unit increase in ICT adoption leads to a 0.268 units increase in revenue collected among the state owned transport corporations in Kenya. Adoption of ICT reduces operational costs thus enhancing cost efficiency as well as increasing the speed of transactions thus improving the revenue collected figures. The findings therefore reveal that when the transport state corporations integrate IFMIS in their financial management systems, improve their ICT Infrastructure and employ more competent ICT experts, it is likely to improve their revenue collected. The findings are consistent with Zhou and Madhikeni (2013) who indicated that that automated systems were capable of introducing massive inefficiencies which finally resulted to increased revenue collection was greatly identified with efficiency in revenue collection processes.

The regression model coefficients further indicated that resource availability has positive but not significant effect on revenue collection among the state owned transport corporations in Kenya (Beta = 0.079 ; Sig > 0.000). The findings implied that a one unit increase in resource allocation leads to a 0.079 units increase in revenue collected among the state owned transport corporations in Kenya although the increase is insignificant. Resource availability can enable an organization to improve its operations thus impacting positively on the performance. However, the findings revealed that resource availability doesn't significantly affect revenue collection among the state owned transport corporations in Kenya which implied that the delays in disbursements or even unavailability of funds from the national government for long periods of time hinders the revenue collection practices in those state corporations.

Furthermore, the findings implied that there is insufficient human resources in most of the state owned transport corporations in Kenya to successfully spearhead the process of revenue collection. The findings also means that there is a need to improve the organizational structures in the state owned transport corporations in Kenya since the existing structures are not sufficient to enhance revenue collection. The findings are consistent with Jepkemboi (2008) who indicated that availability of financial resources improves revenue collection by KRA. The findings further revealed that top management leadership has positive and significant effect on revenue collection among the state owned transport corporations in Kenya (Beta = 0.214; Sig < 0.000). The findings implied that a one unit increase in top management leadership leads to a 0.214 units increase in revenue collected among the state owned transport corporations in Kenya. It can be argued that a well set up top management team is capable of making sound decisions which propel the organization's policy forward thus improving its overall performance.

The findings from this study confirmed the argument that a well-structured top management team that is capable of making key and informed strategic decisions as well as involve employees in decision making and also support organizational policies can improve performance of the organization including revenue collection efforts. The findings are consistent with Otieno (2010) who indicated that top management leadership was associated with efficiency in revenue collected among firms listed at NSE. The findings lastly established that auditing practices have a positive and significant effect on revenue collection among the state owned transport corporations in Kenya (Beta = 0.330; Sig < 0.000). The findings imply that a one unit increase in auditing practices leads to a 0.330 units increase in revenue collected among the state owned transport corporations in Kenya. Auditing helps an organization to reconcile accounting differences and detect any accounting malpractices thus reducing losses and improving revenue collection. The study findings confirms the argument that with better accounting practices in place, such as cost audit, tax audit and forensic audit, state owned transport corporations are likely to have an improvement in revenue collection. The finding are consistent with Badara (2012) who indicated that tax audit is identified to play a great role in ensuring the revenue collection process is carried out with adequate audit carried out to ensure all the revenue collected is accounted for.

Table 9 Regression Coefficients

	B	**Std. Error**	**Beta**	**t**	**Sig.**
(Constant)	1.039	0.296		3.515	0.001
ICT	0.268	0.05	0.376	5.394	0.000
Resource Availability	0.079	0.065	0.082	1.207	0.229
Top Management Leadership	0.214	0.056	0.279	3.816	0.000
Auditing Practices	0.33	0.071	0.272	4.657	0.000

Dependent Variable: Revenue Collection

Conclusion of the Study

The study concluded that an increase in ICT practices such as integration of IFMIS, having an effective ICT Infrastructure and enough ICT experts can lead to positive and significant improvement in the revenue collected among the state owned transport corporations in Kenya. The study findings further led to the conclusion that an increase in resources such as monetary resources, human resources and organizational structures can lead to positive and significant improvement in the revenue collected among the state owned transport corporations in Kenya. Another conclusion made by the study is that an increase in top management leadership practices such as strategic decision making, employee involvement and top management support can lead to positive and significant improvement in the revenue collected among the state owned transport corporations in Kenya. Lastly, it was concluded that an increase in auditing practices such as cost audit, tax audit and forensic audit can lead to positive and significant improvement in the revenue collected among the state owned transport corporations in Kenya.

Recommendations of the Study

Since the study findings revealed a positive and significant effect of ICT on revenue collection, the study recommends that the state owned transport corporations and other corporations to enhance ICT adoption by integration of IFMIS, having an effective ICT Infrastructure and enough ICT experts. Since the study findings revealed a positive effect of resource availability on revenue collection, the study recommends that the state owned transport corporations and other corporations should aim to improve their resource availability and management by availing the necessary resources such as monetary resources, human resources and organizational structures.

Since the study findings revealed a positive and significant effect of top management leadership on revenue collection, the study recommends that the state owned transport corporations and other corporations to improve their top management leadership practices such as strategic decision making, employee involvement and top management support. Since the study findings revealed a positive and significant effect of auditing practices on revenue collection, the study also recommends the state owned transport corporations and other corporations to improve their auditing practices such as cost audit, tax audit and forensic audit.

Conflict of Interest

No potential conflict of interest was reported by the authors

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