Academic Journal of Humanities and Social Sciences Research

https://academicpubs.org/

IMPACT OF TECHNOLOGY ADOPTION ON TAX REVENUE COLLECTION IN TANA RIVER COUNTY

Mohammed Bashorah Bonayah

Post graduate student, Moi University

Dr. Joel Tuwey, PhD & Professor Lucy Rono

Lectures, Department of Accounting and Finance, Moi University

Published: 10/2/2025

DOI: **https://doi.org/10.5281/zenodo.17249504**

Abstract**:** County governments in Kenya continue to face difficulties in raising adequate revenue due to inefficiencies, leakages, and dependence on manual collection systems. In Tana River County, these challenges are worsened by limited use of technology, weak institutional structures, inadequate ICT infrastructure, and gaps in staff skills, which result in low revenue performance. This study was conducted to investigate the influence of employee competence, staff behavior, technology adoption, and legal frameworks on revenue collection in the county. The study was guided by the Technology Acceptance Model (TAM) and Institutional Theory, which explain how technology and organizational factors shape performance. An explanatory research design was employed, targeting all 102 employees in the County Revenue Department through a census approach. Primary data were collected using structured questionnaires, while secondary data were obtained from government financial and revenue reports. Reliability of the research instrument was tested using Cronbach's Alpha, while validity was ensured through expert review. Data were analyzed using descriptive statistics and multiple linear regression, with results presented in tables and figures. The findings showed that technology adoption had the most significant positive effect on revenue performance, leading to improved efficiency, transparency, and convenience. However, partial automation, weak infrastructure, inadequate funding, and limited staff training constrained effectiveness. Employee competence and ethical behavior were also found to influence performance, while weak legal and organizational frameworks limited progress. The study concludes that while technology adoption is critical, its benefits can only be fully realized when supported by organizational restructuring, adequate staffing, capacity building, and strong legal policies. It recommends comprehensive automation, investment in ICT infrastructure, continuous

staff training, strengthened accountability systems, taxpayer education, and resource mobilization to enhance revenue collection in Tana River County.

Key Words: *Technology adoption, tax revenue collection, automation systems, digital platforms, internal controls, revenue administration, county government, Tana River County, Kenya*

Citation: Bonayah, M. B., Tuwey, Dr. J., & Rono, P. L. (2025). Impact Of Technology Adoption on Tax Revenue Collection in Tana River County. *Academic Journal of Humanities and Social Sciences Research*, 2(1). **https://doi.org/10.5281/zenodo.17249504**

1.0 Introduction

A. Background of the Study

The promulgation of the 2010 Constitution of Kenya introduced devolution, which transferred significant governance and fiscal responsibilities to county governments. A central element of devolution is the mandate for counties to mobilize local revenues to supplement national transfers and support development projects (Konrad-Adenauer-Stiftung, 2020). This fiscal autonomy was designed to reduce overreliance on central government funding and improve service delivery through efficient revenue mobilization. However, many counties in Kenya continue to experience revenue shortfalls, creating fiscal gaps that constrain their ability to meet growing service delivery needs. Globally, technology adoption has been recognized as a critical intervention for strengthening revenue administration. Countries such as Estonia, Singapore, and South Korea have invested heavily in digitized tax systems, achieving electronic filing rates exceeding 95% and significantly reducing administrative inefficiencies (Organisation for Economic Co-operation and Development [OECD], 2022). These experiences highlight the transformative potential of digital innovations in enhancing efficiency, minimizing leakages, and promoting taxpayer compliance.

In Africa, several countries have embraced similar strategies. Rwanda's rollout of electronic billing machines (EBMs) and integrated tax management systems has enhanced revenue compliance and broadened the tax base (The East African, 2017). In Kenya, the Kenya Revenue Authority (KRA) has adopted technologies such as the Integrated Customs Management System (iCMS) and electronic tax invoicing (eTIMS), leading to improved transparency and enhanced VAT revenue performance (MyGov, 2024; Business Daily, 2019). However, the transfer of such innovations to county governments has been slow, uneven, and limited by inadequate infrastructure, resource constraints, and staff capacity gaps. For Tana River County, located in Kenya's coastal region, these challenges are particularly pronounced. Although the county has potential revenue sources from agriculture, livestock keeping, market fees, and land rates, reliance on manual systems, weak internal controls, and infrastructural limitations have constrained revenue collection performance. Understanding the role of technology adoption in addressing these challenges is critical for improving revenue efficiency and advancing county development.

B. Statement of the Problem

Tana River County has consistently underperformed in revenue collection, raising only about 45% of its projected revenues in the 2022/2023 financial year, which has created fiscal constraints that hinder service delivery and development initiatives. This persistent underperformance reflects broader inefficiencies in the county's revenue systems, including leakages through fraud, high administrative costs, weak internal controls, delayed reporting, and limited taxpayer compliance. While national institutions such as the Kenya Revenue Authority have demonstrated the benefits of technology adoption through systems like eTIMS and iCMS (Business Daily, 2019; MyGov, 2024), counties such as Tana River remain heavily dependent on manual processes. Limited automation, inadequate infrastructure, and lack of skilled personnel continue to undermine efforts to optimize revenue collection. Despite recognition of technology's benefits, there is little empirical evidence on its adoption and specific impact in Tana River County.

C. Purpose of the Study

The purpose of this study was to assess the impact of technology adoption on tax revenue collection in Tana River County, Kenya.

D. Research Hypothesis

H01: Technology adoption does not significantly influence tax revenue collection in Tana River County, Kenya.

2.0 Literature Review

A. Theoretical Framework

Technology Acceptance Model

The Technology Acceptance Model serves as the theoretical foundation for this study. The model was introduced by Fred Davis in 1989 to explain how users come to accept and use technology. The theory posits that technology adoption and usage are determined primarily by two factors: perceived usefulness and perceived ease of use. Perceived usefulness refers to the degree to which an individual believes that using a particular technology will enhance their job performance. Perceived ease of use refers to the degree to which an individual believes that using a particular technology will be free from effort.

The Technology Acceptance Model argues that when users perceive a technology as useful and easy to use, they develop positive attitudes toward it, which leads to behavioral intention to use the technology, ultimately resulting in actual technology use. The model suggests that external variables such as system design characteristics, user training, and organizational support influence perceived usefulness and perceived ease of use. These perceptions then determine user attitudes, intentions, and actual technology adoption behaviors.

The model has been widely validated across various contexts and has been extended to include additional factors such as social influence, facilitating conditions, and system quality. In the context of revenue administration, the Technology Acceptance Model suggests that revenue

officers' perception of technology usefulness in improving revenue collection efficiency and their perception of ease of using revenue management systems will determine the extent of technology adoption and ultimately impact revenue collection outcomes.

The relevance of this theory to the study lies in its ability to explain how and why technology adoption influences revenue collection performance. The theory provides a framework for understanding the factors that facilitate or hinder technology adoption in revenue administration. By examining technology adoption through the lens of perceived usefulness and ease of use, the study can identify critical factors that influence successful implementation of revenue management systems in Tana River County. The theory also highlights the importance of user training, system design, and organizational support in ensuring effective technology adoption.

B. Empirical Review

Technology Adoption and Revenue Collection

Research by Ligeyo (2023) examined system automation and revenue collection in Siaya County Government, Kenya. The study adopted a descriptive research design with a target population of 150 revenue collection staff. Data was collected using structured questionnaires and analyzed using regression analysis. The findings revealed that automation significantly improved revenue collection efficiency, with automated systems leading to 34% increase in revenue collections. The study concluded that system features, user training, and management support were critical factors determining automation success. However, the study focused on Siaya County, and contextual differences necessitate examination of technology adoption in Tana River County.

Maina and Waithaka (2020) conducted research on automation and revenue collection in Kenyan county governments. The study used a mixed methods approach with data collected from 200 county revenue officers across ten counties. The findings indicated that counties with automated revenue collection systems experienced 40% higher collection rates compared to those using manual systems. The study further found that automation reduced collection costs by 25% and improved transparency in revenue administration. However, the study did not specifically examine Tana River County, creating a gap that the current study addresses.

A study by Muturi and Kiarie (2021) examined the effect of electronic payment systems on revenue collection in Nairobi City County. The research employed a descriptive survey design with 180 respondents from the county revenue department. The findings revealed that mobile money integration, electronic billing systems, and online payment platforms significantly improved revenue collection efficiency. The study reported a 52% improvement in collection rates after implementation of electronic payment systems. The study recommended expansion of digital payment channels and integration with banking systems. However, the study's focus on Nairobi City County, which has different technological infrastructure and capacity compared to Tana River County, limits generalizability of the findings.

Research by Kimani and Moronge (2023) investigated the influence of revenue collection automation on financial performance of county governments in Kenya. The study adopted a correlational research design with a sample of 384 respondents from 15 county governments. The findings demonstrated a strong positive relationship between automation and financial performance, with automated systems contributing to 38% variance in revenue collection performance. The study identified system reliability, staff competence, and ICT infrastructure as critical success factors. The research concluded that counties investing in comprehensive automation systems achieved superior financial performance.

Njeru and Kiarie (2022) examined factors influencing adoption of electronic revenue collection systems in Kenyan counties. The study used a descriptive survey design with 250 revenue administration officers from various counties. The findings revealed that technological infrastructure, staff training, management support, and adequate funding significantly influenced technology adoption. The study found that only 35% of counties had fully implemented electronic revenue collection systems. Counties with comprehensive technology adoption experienced 45% improvement in revenue collection efficiency. The current study builds on these findings by examining specific technology adoption impacts in Tana River County.

3.0 Research Methodology

The study employed an explanatory research design to examine factors influencing revenue collection in Tana River County. A census approach was used, targeting all 102 revenue department employees across four sub-counties. Primary data was collected using structured questionnaires rated on a five-point Likert scale. Data was coded, cleaned, and analyzed using descriptive and inferential statistics through SPSS version 26. A multiple linear regression model tested relationships between independent variables including staff competence, taxpayer behavior, technology adoption, legal frameworks, and the dependent variable of revenue collection performance. Ethical considerations including informed consent, confidentiality, and voluntary participation guided the entire research process. Findings were presented in tables, charts, and graphs to enhance clarity and interpretation.

4.0 Research Findings and Discussion

A. Response Rate

The study targeted all 102 revenue employees working in Tana River County Government Revenue Department across the four sub-counties. Questionnaires were distributed to the entire target population through both physical and online engagement to maximize participation rates.

Table 1: Response Rate

Category	Target Population	Actual Response	Response Rate (%)
Management	4	4	100
Revenue Officers	83	73	88
Support Staff	15	11	73

Total	**102**	**88**	**86.3**

Source: Field Survey Data (2025)

The study achieved an overall response rate of 86.3%, with 88 responses out of 102 targeted employees. This is excellent for research, ensuring reliable conclusions. Management achieved 100% participation, revenue officers 88%, and support staff 73%, all within acceptable thresholds. Mugenda and Mugenda (2003) consider rates above 70% excellent, while Kothari (2004) notes that rates above 85% minimize non-response bias. The strong response rate resulted from the researcher's personal involvement, use of both physical and online methods, and follow-up communication. This high participation enhances the credibility, reliability, and generalizability of findings across all staff categories. It also ensures perspectives from different organizational levels are adequately captured, reducing bias and strengthening validity.

B. Descriptive Analysis

Technology Adoption in Revenue Collection

The study sought to assess the relationship between technology adoption and tax revenue collection in Tana River County. Respondents were asked to indicate their level of agreement with various statements regarding technology adoption using a five-point Likert scale. The findings are presented in Table 2.

Table 2: Technology Adoption in Revenue Collection

Statement	SD f(%)	D f(%)	N f(%)	A f(%)	SA f(%)
County is adopting new technologies for revenue collection	7(7.4)	15(16.0)	18(20.2)	35(37.2)	18(19.1)
Automation and modern technologies have been implemented	9(9.6)	18(19.1)	15(22.3)	31(33.0)	15(16.0)
Technology is controlling fraud and embezzlement	8(8.5)	16(17.0)	17(24.5)	32(34.0)	15(16.0)
Automation has reduced administration costs	5(5.3)	12(12.8)	12(17.0)	37(41.5)	22(23.4)
Technology enables timely revenue reports	4(4.3)	8(10.6)	10(14.9)	44(46.8)	22(23.4)
Technology leads to efficient revenue growth	6(6.4)	13(13.8)	11(18.1)	37(39.4)	21(22.3)
Internal control systems are reliable	10(10.6)	20(21.3)	20(27.7)	25(26.6)	13(13.8)
Technology is useful in service delivery	3(3.2)	8(8.5)	9(12.8)	43(48.9)	25(26.6)
County has full or partial automated systems	14(14.9)	24(25.5)	22(29.8)	20(21.3)	8(8.5)

Source: Field Survey Data (2025)

The findings reveal moderate adoption of technology in Tana River County revenue collection, with notable variations across dimensions. General adoption was acknowledged by 56.3% of respondents, though 23.4% disagreed, suggesting uneven distribution or communication gaps. Automation implementation was weaker, with 49.0% agreeing, 28.7% disagreeing, and 22.3%

neutral, highlighting incomplete deployment and limited staff exposure. Technology's role in fraud control received mixed responses: 50.0% agreed, while 25.5% disagreed and 24.5% were neutral. This indicates either limited integration into control systems or lack of confidence in effectiveness. Cost reduction was better perceived, with 64.9% noting reduced administrative expenses. Technology's strongest endorsement came in timely reporting (70.2% agreement) and improved service delivery (75.5%), reflecting visible benefits in efficiency, monitoring, and customer experience. However, concerns emerged about system reliability, with only 40.4% agreement on dependable internal controls. Most critically, just 29.8% confirmed adequate automation, while 40.4% disagreed, showing reliance on manual processes. These outcomes align with Ligeyo (2023) and Muturi and Kiarie (2021), who emphasize that while counties recognize technology benefits, implementation remains partial due to infrastructural, financial, and capacity challenges.

Revenue Collection Outcomes

The study assessed the current state of revenue collection outcomes in Tana River County to understand overall performance and identify areas requiring improvement. The findings are displayed in Table 3.

Table 3: Revenue Collection Outcomes

Statement	SD f(%)	D f(%)	N f(%)	A f(%)	SA f(%)
Revenue growth witnessed in last 5 years	8(8.5)	14(17.0)	18(23.4)	32(34.0)	16(17.0)
Safety of tax revenues collected	5(5.3)	12(12.8)	12(19.1)	41(43.6)	18(19.1)
Immediate recording of revenues collected	4(4.3)	10(10.6)	11(16.0)	41(45.7)	22(23.4)
Development projects funded from internal revenue	9(9.6)	16(19.1)	20(25.5)	28(29.8)	15(16.0)
Department has capability in efficient revenue collection	6(6.4)	14(14.9)	13(20.2)	37(39.4)	18(19.1)
Complete organizational structure exists	11(11.7)	21(22.3)	19(26.6)	24(25.5)	13(13.8)
All positions occupied in structure	15(16.0)	26(27.7)	17(24.5)	21(22.3)	9(9.6)
Competent qualified employees in positions	8(8.5)	17(18.1)	15(22.3)	32(34.0)	16(17.0)
Staff rotation practiced regularly	12(12.8)	23(24.5)	22(29.8)	22(23.4)	9(9.6)
Staff working toward same objectives	7(7.4)	13(13.8)	10(17.0)	39(41.5)	19(20.2)

Source: Field Survey Data (2025)

The findings reveal mixed revenue collection outcomes in Tana River County, with notable strengths but significant challenges. Revenue growth showed moderate confirmation, with 51.0% agreement, 25.5% disagreement, and 23.4% neutral responses, indicating inconsistent growth patterns across revenue streams. Revenue safety scored strongly at 62.7%, while immediate recording received 69.1% support, reflecting effective security measures and timely accounting practices, likely aided by technology adoption. However, funding development projects from internal revenue was weak, with only 45.8% agreement, suggesting limited fiscal impact due to inadequate revenue levels or prioritization of recurrent expenditures. Organizational capability for

efficient collection gained moderate support (58.5%), though gaps remain in resources, skills, and systems. Workforce competence showed mixed perceptions, with 51.0% agreement and 26.6% disagreement, highlighting training needs. Organizational structure completeness received poor ratings (39.3%), while staffing gaps were evident with only 31.9% agreement on position occupancy. Staff rotation was weakest at 33.0%, raising risks of fraud due to overfamiliarity with collection points. These findings align with Kimani and Moronge (2023) and Wanjiru and Njeru (2023), who emphasize structural and capacity constraints as key barriers to county revenue effectiveness. Comprehensive reforms in staffing, structure, and capacity building are required alongside technology adoption.

C. Inferential Analysis

Model Summary

Table 4 presents the summary of the regression model examining the relationship between technology adoption and revenue collection performance.

Table 5.4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.526a	.277	.272	.50370

a. Predictors: (Constant), Technology Adoption

b. Dependent Variable: Revenue Collection Performance

The correlation coefficient (R = 0.526) indicates a moderate positive relationship between technology adoption and revenue collection performance. The R^2 of 0.277 shows that 27.7% of revenue collection performance variation is explained by technology adoption, with the remaining 72.3% attributable to other factors including taxpayer compliance, staff competence, and legal frameworks.

Analysis of Variance (ANOVA)

The ANOVA results in Table 5 test whether the regression model is statistically significant and whether technology adoption has a meaningful effect on revenue collection performance.

Table 5: Analysis of Variance (ANOVA)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	14.769	1	14.769	58.213	.000b
Residual	38.564	86	.254		
Total	**53.333**	**87**			

a. Dependent Variable: Revenue Collection Performance

b. Predictors: (Constant), Technology Adoption

The ANOVA results confirm the regression model is statistically significant ($F = 58.213$, $p < 0.001$), demonstrating that technology adoption significantly affects revenue collection performance. The null hypothesis is therefore rejected, confirming that technology adoption significantly influences tax revenue collection in Tana River County.

Regression Coefficients

Table 5.6 presents the regression coefficients showing the specific nature and magnitude of the relationship between technology adoption and revenue collection performance.

Table 6: Beta Coefficients for Technology Adoption

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.631	.240		6.793	.000
	Technology Adoption	.491	.064	.526	7.630	.000

a. Dependent Variable: Revenue Collection Performance

The regression equation:

Revenue Collection Performance = 1.631 + 0.491(Technology Adoption)

The regression results show that technology adoption significantly influences revenue collection performance. A unit increase in technology adoption improves revenue performance by 0.491 units ($p = 0.000$). These findings confirm earlier studies by Ligeyo (2023) and Muturi and Kiarie (2021), emphasizing technology's critical role in enhancing efficiency and transparency.

5.0 Summary of Findings

The study established that Tana River County exhibits moderate levels of technology adoption in revenue collection, though with notable gaps. While 56.3% of respondents agreed that the county is embracing new technologies, only 29.8% confirmed the presence of adequate automated systems, indicating partial implementation. Technology demonstrated clear benefits, with 70.2% acknowledging its role in improving timely revenue reporting and 75.5% confirming enhanced service delivery. Despite these gains, only 40.4% agreed that internal control systems are reliable, reflecting weaknesses in system dependability and comprehensive automation. Regression analysis revealed that technology adoption significantly influences revenue performance ($\beta = 0.491$, $p < 0.001$), accounting for 27.7% of performance variation. However, the remaining variation underscores the need for complementary interventions such as organizational restructuring, staff training, stronger infrastructure, and improved taxpayer compliance.

6.0 Conclusion

The study concludes that technology adoption is a critical driver of enhanced tax revenue collection in Tana River County. Findings reveal that digital platforms, electronic payment channels, and automated systems significantly improve efficiency, transparency, reporting timeliness, and taxpayer convenience. However, adoption remains partial, with heavy reliance on manual processes, limited ICT infrastructure, inadequate funding, insufficient staff training, and system reliability challenges. These barriers hinder the full realization of technology's potential. The research emphasizes that successful technology adoption requires a holistic approach encompassing infrastructure investment, skilled personnel, robust systems, effective maintenance, and organizational restructuring. Complementary factors such as staff competence, behavior, and strong governance frameworks are equally important in maximizing performance outcomes. Thus, technology alone cannot transform revenue administration; it must be integrated with organizational development, policy reforms, and process reengineering. The county requires accelerated investment, comprehensive implementation, and sustained commitment to digital transformation to achieve optimal and sustainable revenue performance.

7.0 Recommendations

The study recommends comprehensive automation of all revenue streams through integrated digital systems covering permits, fees, land rates, and other taxes. Investments should focus on robust ICT infrastructure, reliable internet, secure data centers, and adequate hardware to support seamless operations. Capacity building is essential through continuous staff training, recruitment of ICT specialists, and creation of user support frameworks. To address system reliability concerns, the county should implement regular maintenance, monitoring tools, audits, and disaster recovery plans. Organizational reforms are required to fill staffing gaps, enhance accountability, and strengthen departmental structures. Legal frameworks should mandate digital payments, ensure cybersecurity, and guide technology procurement. Taxpayer sensitization through public education and partnerships with mobile money operators is vital for uptake. Monitoring and evaluation frameworks should track adoption progress and impact. Adequate funding, resource mobilization, and regional collaborations with other counties are critical to achieving sustained, comprehensive digital transformation in revenue collection.

8.0 Areas for Further Research

Future research should assess cost-benefit models of technology adoption in county revenue collection, taxpayer behavior toward digital systems, and long-term impacts of automation. Comparative studies across counties, leadership roles, funding models, and cybersecurity risks should be explored. Emerging technologies such as AI, blockchain, and analytics warrant examination for future revenue innovations.

9.0 References

Business Daily. (2019, October 8). *KRA in major customs, income tax systems upgrade after snags.* Nation Media Group. https://www.businessdailyafrica.com/bd/economy/kra-in-major-customs-income-tax-systems-upgrade-after-snags-5167392

Commission on Revenue Allocation. (2023). *County revenue analysis report 2022/23*. Commission on Revenue Allocation.

Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly, 13*(3), 319-340. https://doi.org/10.2307/249008

Goldratt, E. M., & Cox, J. (1984). *The goal: A process of ongoing improvement*. North River Press.

Kimani, E. M., & Moronge, M. (2023). Influence of revenue collection automation on financial performance of county governments in Kenya. *International Journal of Finance and Accounting, 8*(1), 45-62.

Konrad-Adenauer-Stiftung. (2020). *Devolution at 10 in Kenya: An analysis of trends and dynamics in implementation.* Konrad-Adenauer-Stiftung. https://www.kas.de/documents/286528/0/Devolution%2Bat%2B10%2Bin%2BKenya%2Ban%2BAnalysis%2Bof%2BTrends%2Band%2BDynamics%2Bin%2BImplementation.pdf

Kothari, C. R. (2004). *Research methodology: Methods and techniques* (2nd ed.). New Age International Publishers.

Ligeyo, J. A. (2023). System automation and revenue collection in Siaya County Government, Kenya. *Journal of Public Administration and Governance, 13*(2), 78-95.

Maina, K. E., & Waithaka, P. (2020). Automation and revenue collection efficiency in Kenyan county governments. *African Journal of Business Management, 14*(8), 234-248. https://doi.org/10.5897/AJBM2020.9015

Mugenda, O. M., & Mugenda, A. G. (2003). *Research methods: Quantitative and qualitative approaches*. African Centre for Technology Studies.

Muriithi, M. K., & Moyi, E. D. (2020). Effects of devolution on revenue generation in Kenya. *Journal of Public Policy and Administration, 5*(2), 112-128.

Muturi, W. M., & Kiarie, N. (2021). Effect of electronic payment systems on revenue collection in Nairobi City County, Kenya. *International Journal of Economics, Commerce and Management, 9*(5), 167-185.

MyGov. (2024, July 30). *KRA reports huge increase in VAT revenue due to eTIMS application.* Government of Kenya. https://www.mygov.go.ke/kra-reports-huge-increase-vat-revenue-due-etims-application

Njeru, A. G., & Kiarie, D. (2022). Factors influencing adoption of electronic revenue collection systems in Kenyan county governments. *Journal of Finance and Accounting, 6*(3), 89-107.

Odhiambo, O. S., & Waiganjo, E. (2021). Effect of internal control systems on revenue collection in county governments in Kenya. *International Journal of Social Sciences and Information Technology, 7*(4), 55-71.

Organisation for Economic Co-operation and Development (OECD). (2022). *Tax administration 2022: Comparative information on OECD and other advanced and emerging economies.* OECD Publishing. https://doi.org/10.1787/0f2c5ea0-en

Organisation for Economic Co-operation and Development. (2020). *Tax administration 2020: Comparative information on OECD and other advanced and emerging economies*. OECD Publishing. https://doi.org/10.1787/23077727

The East African. (2017, March 25). *New system to help tax body meet revenue targets.* Nation Media Group. https://www.theeastafrican.co.ke/tea/rwanda-today/news/new-system-to-help-tax-body-meet-revenue-targets--1370128

Wanjiru, N. M., & Njeru, A. W. (2023). ICT infrastructure and revenue collection in arid and semi-arid counties in Kenya. *East African Journal of Information Technology, 5*(1), 23-41.