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| **TITLE:** | **REVENUE COLLECTION MANAGEMENT SYSTEM** |
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| **COLLEGE:** | **UGENYA TECHNICAL AND VOCATIONAL COLLEGE** |

A TRADE PROJECT PROPOSAL SUBMITTED TO KNEC IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR THE AWARD OF…………..

**DIPLOMA IN INFORMATION COMMUNICATION TECHNOLOGY**.

**REVENUE COLLECTION MANAGEMENT SYSTEM**

# DECLARATION

**Part (i)**

This is my own work and has not been presented previously as a project for a certificate in another academic institution. I carried out the project under the College supervisor whose names are listed in Part (ii)

**NAME:** CAROLINE MUKOKO AMESO

**INDEXNO:** 7250010024

**DATE**………………….. **SIGN**………………….

**Part (ii)**

This project has been submitted for examination with my approval as the College

Supervisor**; MRS .OYOO EVERLINE**  Sign.................................. Date........................................

Department of Information and Communication Technology,

**Ugenya Technical and Vocational College**

# DEDICATION

First and foremost, I give all glory to my father in heaven for the gift of life and enablement to go through the course work and also be able to complete this project.

I diligently dedicate this project to all the Kenyan citizens who work tooth and nail to diligently and in honest patriotism to pay their taxes so as to make tomorrow life better for the coming generations.

I dedicate this work to my three children who have shown me massive support during the entire time of writing this project.

God bless all of us.

# 

# ACKNOWLEDGMENT

I acknowledge that the findings in this report are true and honest as the observations, interviews and questions were conducted from the population on the ground.

I would like to express my gratitude to my supervisor Madam Oyoo, whose expertise, understanding and patience added considerably to my successful completion of the project.

# 

# ABSTRACT

Revenue is a form of taxation, licenses, custom excise duties and other sources. Revenue collection is very important in ensuring the efficient running of all government operations. Taxes are the major source of to all government globally. Most developed countries have advanced and successful tax collection policies which ensure enhanced optimal revenue collection.

However developing countries have inefficient tax systems which hinder tax collection efforts. This inefficiency leads to increased budget constraints in return affects the governments’ ability to perform its development functions.

Revenue collection in Sega town, Ugenya sub-county has had its fair share of the good the bad and the evil. Taxes are to improve the standards of living among the communities within the area where they are collected and to make development structures and amenities accessible and habitable.

Revenue collection in all aspects should be voluntarily as citizens would clearly see the projects that are in completion and receipt of good services in the very many amenities that are well equipped, but unfortunately, that is not the case.

Revenue collection in Sega is done manually and with a lot of paper work involved. Papers can easily get damaged or get lost leading to loss of data.

It is also expensive to keep on buying files to store the so many records. A lot of files makes a place look untidy and also consume a lot of storage space.

Getting a certain file to check data from many files becomes a difficult task. The current system is like the traditional computer based data system with:

* a lot of paper work,
* data redundancy,
* too much errors and excess man power, time is wasted in manual collection.

This case study tries to understand the challenges, shortcomings and the inadequacy of revenue collection in Sega town, Ugenya sub- County and try to find suitable ways of making it better.

Stakeholders say they will realize major increase in revenue collection should integrity be upheld.

The current system of foot soldiers performing head count during market days and of which is mulled with a lot of corruption and unreached traders or sellers is depriving the county huge amounts of money through uncollected revenue.

The proposed system is being designed to perform a digital head count of most traders in the Sega area so as to determine the amount of revenue that is to be collected and calculated per month.

The system will be designed such that the traders key in their information and in turn receive a unique code that informs them that they have been registered and thereafter proceed with the payments.

The trader will also be in a position to know his /her quarterly or annually contribution and therefore have a voice during public participation meetings and budgeting of the necessary amenities.

# ABBREVIATIONS and NOMENCLATURE

App-application

Hod –head of department

Utvc –Ugenya technical and vocational college

ER- entity relational diagram

ID –identification card

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# CHAPTER 1: INTRODUCTION AND BACKGROUND

## Introduction

Revenue is a form of taxation, licenses custom excise duties and other sources.Revenue is very important in ensuring the efficient running of all government operations. Taxes are the major source of to all government globally. Most developed countries have advanced and successful tax collection policies which ensure enhanced optimal revenue collection. However developing countries have inefficient tax systems which hinder tax collection efforts. This inefficiency leads to increased budget constraints in return affects the governments’ ability to perform its development functions

## Background

Revenue is a form of taxation, licenses custom excise duties and other sources.Revenue is very important in ensuring the efficient running of all government operations. Taxes are the major source of to all government globally. Most developed countries have advanced and successful tax collection policies which ensure enhanced optimal revenue collection. However developing countries have inefficient tax systems which hinder tax collection efforts. This inefficiency leads to increased budget constraints in return affects the governments’ ability to perform its development functions.

According to (Kayaga2001), when the government faces budget constraints, the potential of their destabilization increases.

Factors affecting revenue collection are;

* Ineffective tax collection structure
* Lack of requisite skills and competence among workers
* Corruption

This three have clearly proven to inhibit revenue collection and maximization.

Kenya has 47 counties, where structure authority and mandate are same provided in the constitution.

According to the constitution of Kenya 2010, the clause on revenue funds for county government states that, “there shall be an established revenue fund for each county into which shall be paid all money raised or received.

Breaking down from the county, sub-county and constituency level. I take a clear but simple case study at a local market in Ugenya sub-county, North Ugenya ward, Kagonya location. This is a community market but with the Busia –Kisumu Highway it connects it to other major towns like busia, Kampala, jinja, vihiga, kakamega etc. Traders are also diversified as it hosts traders from bungoma, eldoret and kitale.

The presence of good infrastructure, electricity and social amenities makes it reasonable to the use of technology in revenue collection

## Overview of the existing system

This was to figure and find out the results got from the current technology used to collect revenue, improve it and maximize its use in the sub-county development

## Overview of the proposed system

How the community can maximize use of advanced technology in revenue collection and at the comfort of their homes or business premises. How the community can benefit from the collection through completion of important social amenities like schools, health centers and community social halls

## Statement of the Problem

Over the years revenue managers have had a problem in maintaining and managing their customers and their own records. Management has become difficult because of issues that include:

1. **Data growth**;

Data increase day to day. Storing and maintaining all data manually is very difficult.

1. **Lack of computerized system;**

Currently most administrators use the manual system in recording and maintaining their property and customers data.

1. **Data security;**

Is not assured in a manual way; data is recorded on books/papers which may easily get damaged leading to loss of data.

1. **There is no database;**

To store information potential of data loss or damage is very high because data is stored on tangible files.

.

## Objectives

The main objective of this study is to design and implement a system that can accessed on portal devices such as mobile phones, which willdigitalizethe manualrevenue collection managementsystem

### 1.5.1 General Objectives

The main objective of this study is to design and implement a system that can be accessed on portal devices such as mobile phones, that will digitalize the manual revenue collection management system and thus helping the administrators to manage the records and sellers’ information and the sellers to have a digital way to access the information about the revenue.

### 1.5.2Specific Objectives

The following are the project objective:

* + - * To analyze the manual system for the managing revenue collection ,outline its flaws and determines the significance of the digital system by the end of July
      * To develop more than50% of the revenue collection management system which will aim to digitalize the manual management of the revenue collection by end of July.

## 1.6 Scope of the Study

The project scope defines the description of the work that is required in delivering the revenue collection management system. The following are the scopes of work during the course of the project: Study and understand the requirement of this project Construct Software Requirement Specification document of the system Construct Software Design Document of the system.

## Justification of the Study

Online revenue collection management system is an online application that is to collect revenue to tax payers fee during a specific duration however, the current system requires both companies and the customers to do things manually at some points, this will increase rendition and simplify the whole process of revenue collection services and will largely be used by markets, and government resources like ground tax to increase the tax transparency market around the country.

## Limitations of the proposed project

* If the owner/admin does not select a software that suit the collection out of the revenue, it can be very time consuming.
* Training a customer’s/agent to use the system can consume a lot of time.
* The system is quite expensive especially for small market centres.

## Project Schedule

The time limit for the project work was from May 2023 to July 2023.

|  |  |  |  |
| --- | --- | --- | --- |
|  | WORK PACKAGE | METHODS | DELIVERABLE |
| 1. | Project preparation | Meeting, briefing, brain storming | Action plan |
| 2. | Feasibility study | Interview, observations | Feasibility reports |
| 3. | System analysis | Interview, observation | Analysis reports |
| 4. | System design | Case tool | System design reports |
| 5. | System implementation | Structured methodology, coding testing | System code, model, Database |
| 6. | Documentation | Writing, typing, printing, photocopying | Project report |

*Table 1.1: Deliverable and Methods*

The project was carried out under the following phases:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | May | June | July | Aug | Sep | Oct | Nov |
| Project Preparation |  |  |  |  |  |  |  |
| Feasibility Study |  |  |  |  |  |  |  |
| System Analysis |  |  |  |  |  |  |  |
| System Design |  |  |  |  |  |  |  |
| Implementation |  |  |  |  |  |  |  |
| Documentation |  |  |  |  |  |  |  |

*Table 1.2. Time Schedule*

# CHAPTER 2: LITERATURE REVIEW

## 2.0 Introduction to Literature Review

Literature review is a text written by someone to consider the critical points of current knowledge including substantive findings as well as theoretical and methodological contributions to a particular topic. Main goals are to situate the current study within the body of literature and to provide context for the particular reader(Cooper,1998).

## 2.1 Objective of the Study

Is to discuss the literature review and share views of related work and similar projects.

## 2.2 Theoretical Literature Review

The modern business environment is characterized by uncertainty, risk and dynamism, making it harder to forecast and manage factors, which are more likely to impact institutional performance (Sanda, Mikailu & Garba,

2005).

This research paper proposes that adoption of automation in revenue management is among the most viable options of improving institutional performance, and mitigating uncertainty and risk in a modern corporate

environment. Moreover, it increases the possibility of getting additional investment capital due to reduced risk levels.

The Constitution of Kenya 2010 introduces a decentralized and two- tier system of governance, national and county governments. Political, administrative, and financial authority has been transferred from the national

level to independent sub-national level units known as counties. Furthermore, the fourth schedule of the constitution mandates county governments to provide a range of services as set out by law to its constituents and has a legal

authority to do so. It also has legal powers to enforce its executive and regulatory decisions on its citizens without resorting to unnecessary social pressures to achieve this. Its instruments define its area of authority and basis for representation on its political leadership platform. The counties are allowed to legislate on matters falling within their province and are allowed to collect taxes that are specified under the constitution. To this end, they have their own staff and revenue referred to as own-source revenue (Kamolo, 2014). County operations are funded from both the national consolidated fund and collection of revenue from their own local sources. Revenue collection mainly comprises of parking fees, business permits, land rates, and other service fees such as local health facility payments. The constitution bars the counties from collecting formal taxes, which are collected by the national government through a collection agency known as the Kenya Revenue Authority. Devolution of revenue collection and management to the counties and subsequently to other administrative units within the county comes with enormous challenges, especially lack of network and communication infrastructure needed to facilitate revenue collection. There is, therefore, a need to employ alternative technologies (Khaunya, Wawire & Chepng’eno, 2015).

Revenue management in the public sector is an integral component of fiscal policy and administration in any economy because of its influence on government operations. 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 country to match in performance with the growth and expectations of its citizens, it needs to increase its fiscal depth without incurring costly recurring overheads (Gidisu, 2012). Revenue collection enhancement is vital in promoting efficiency in the service delivery and economic development of county governments. However, most county governments face serious challenges in their revenue management (Balunywa, Nangoli, Mugerwa, Teko & Mayoka, 2014), where governments are not able to collect sufficient funds to cover their budget expectations. Furthermore, for many years, revenue collection has been marred by fraud and other inefficiencies (Ngotho & Kerongo, 2014). There is an increasing need by the government to collect more revenue to accommodate the increasing expenditure as budgeted. Automated systems have been proven to be capable of introducing massive efficiencies to processes that can result in increased revenue collections (Zhou & Madhikeni, 2013). 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). Revenue administration automation has a positive impact on the cost of tax administration, automation, and effectiveness of revenue collection. In addition, automation of process at revenue collection points has a positive impact on the tax clearance time (Haughton & Desmeules, 2001). Automation of Tax-Information Processing System does not require high equipment cost, but it rather helps to ease the burden of over-staffing and high re-engineering cost confronted by government institutions among others. Automation system- based approaches have become an important vehicle for achieving efficiency in tax administration (UNCTAD, 2006). Hence, automation impacts on the efficiency of tax administration. Efficiency of tax administration is defined as costs, tax clearance time, and effectiveness of revenue collection. Several counties are generating less revenue than what the defunct local authorities that lay within their boundaries raked in collectively (ICPAK, 2014). Thus, this is raising concerns on the capacity of the devolved units in raising their own revenue. The report further noted that the counties have weak revenue bases, lack internal audits, have poorly trained personnel, use manual revenue collection systems, and some county revenue officers are reluctant to embrace change. However, this has impacted negatively on revenue collection within the counties. In a move to create a transparent database so as to track

payments in real-time, improve efficiency, reduce cash transactions as well as ensure there are no leakages in the revenue systems, the county governments have tried to step up revenue collection by phasing out the manual collection system to pave way for fully automated ones. All this is geared towards improving its revenue base (Amin, 2013).

Non-automated systems of revenue are associated with problems of tracking and identifying fraud or rogue revenue collectors. This is due to usage of manual or centralized systems due to the resources and overheads needed to monitor and control the above problems. Manual collection of payments at severalservice points lead to delayed customer service with built-in risk of manual cash management and minimal payment channels. Disparate payment applications and lack of integration to the back-office applications brought

about delayed and possibly erroneous analysis and reporting (Prichard, 2010). Indeed, these basic fundamentals play a role in determining the efficiency of the government operations, hence, aspirations towards increase in revenue collections. Automation of process at revenue collection points has a positive impact on the tax clearance time (Haughton & Desmeules, 2001). Conversely, the automation of tax system, rather than just affecting the revenue collection, expenditure and clearance time as highlighted above, will also impact the overall staffing, confirming that the right measure of tax assessment has been undertaken so as to deter underpayments and tax evasions, and proper ways of accountability and audit trails instigated so as to curb embezzlements. This is usually attained successfully by synchronizations of various systems towards a common repository mapping which is a fundamental tool in automation (Dramod, 2004). Several studies have been done previously on strategy for revenue generation. Latema (2011) in a study on the business models for revenue generation and enhancement adopted by county governments in Kenya recommends the need for county governments in Kenya to innovate new models of revenue enhancement and revenue generation. Victor (2014) highlighted various ways of engendering public participation in county government governance by giving a general overview of strategies of raising revenues at the county levels. Kariuki (2009) did a survey of revenue enhancement strategies by local authorities. It was observed that to enhance revenue collection by local authorities, political will, technological reforms, taxpayer education, and incentives to those involved are required so as to enhance the revenue mobilization effort.

## 2.3 Case study of a project related to the project Literature

Cloud –based revenue collection management system-cloud-based platform are developed and market by different revenue management software and work over internet

On-premise revenue collection management system-it is installed on your server and run by IT personnel

## 2.4 Proposed System Processing

**Types of Result Processing application (App)**

* This will be the application for the automated revenue Collection system was designed.
* The App has five login forms working dependently in particular order.
* Login page is accessible by revenue collectors agent only requires user name and password. If a new officer is employed he/she can add name and password on agent’s page.
* Businessmen and women or one off sellers will register on traders page; It will include; business registered business ID, payer’s ID, business name ,business address, business name ,annual turnover, payers reg this.page is where new record of payers are brought into system,
* Click the save button on the payer form and enter payer data and update the data entered, edit from the back end revenue collection page is where revenue collection agent can login to register a payer business ,it requires username and password.

–

**Figure 3 shows the receipt to the revenue payer**

## 2.6 Summary of the Literature Review

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# CHAPTER 3: METHODOLOGY

# 3.0 Introduction

The term methodology means the technique and procedure adopted by conducting a research study. It outlines how data will be collected and the tools for collecting data, system methodology, the proposed system input and output, users and systems development tools.

## 3.1 Research Design

I will use the survey techniques to collect information about how the current system operates and its processed .this involves systematically examining the behaviors and characteristic of operational and process of the existing system and the customers .it gives more details and the context related information and can adapt to the event as they occur however the method may be time consuming.

I’ll also use interview to gather more information about the feelings that the staffs and customers have about the current system and their views about the proposed system.

**ER DIAGRAM**

**ER Diagram** stands for Entity Relationship Diagram, also known as ERD is a diagram that displays the relationship of entity sets stored in a database. In other words, ER diagrams help to explain the logical structure of databases. ER diagrams are created based on three basic concepts: entities, attributes and relationships.

ER Diagrams contain different symbols that use rectangles to represent entities, ovals to define attributes and diamond shapes to represent relationships.

Administrator

LOG IN

**Payers /sellers**

Revenue payment

Diagram showing the ER diagram for the system

User

Administrator

SYSTEM

## 3.2 Population of the Study

## The population of the study targeted the population of a total number of 100 where they include

|  |  |  |
| --- | --- | --- |
| *Name* | *Total no* | *No of participant* |
| *Sellers* | *40* | *15* |
| *Staffs* | *20* | *13* |
| *Local authority* | *40* | *21* |

## 3.3 Sample Size

The study the Slovene formulae method to determine the sample size of the study and it was determined as illustrated .the Slovene formulae is given by n=N/1`+Ne^2 where n-mean sample size N means population, e- mean sampling error constant (0.02) therefore, using this population of the study and the Slovene formulae, the samp0le size of the study will be determined by substituting the population into the

Slovene formulae n =N/1+Ne^2 where N=100 e=0.02, therefore:

N+100/1+100\*(0.02\*0.02)

=100/1+100(0.0004)

=100/1+0.0248

=100/0.0248

N=100

|  |  |  |
| --- | --- | --- |
| *Name* | *Total no* | *No of participant* |
| *Sellers* | *40* | *15* |
| *Staffs* | *20* | *13* |
| *Local authority* | *40* | *21* |

## 3.4 Sampling Method

It shows how data will be collected from the users of the system. The data collection techniques to be used include:

**3.4.1Objectives**

It will use this technique to collect information about how the current system operates and its processes. This involves systematically watching and recording the behavior and characteristics of operations and processes it gives more detailed and context related information and can adapt to event as they occur however the method may be time consuming.

**3.4.2 Questionnaires**

I will prepare a number of questionnaires whereby I will submit them to business owners (sellers) to get a deeper insight of how the system is going to work. I prefer this method because it gives more information from various individuals and offers greater flexibility as the opportunity to restructure questions. This technique is preferred because it will provide a closer contact between the users and the developer hence dispelling the probability y of the completed system being rejected by user(s).

**3.4.3 Secondary Data Collection**

This data I will collect from existing sources e.g. books, internet, journals and magazines that was collected by other researchers and analysis was done. It is from that data that I will then compare with the primary data and make a decision and conclusion.

## 3.5 Data Collection

The aim of the study was to develop a software to help the staffs in storing sellers record who will have selled to the buyer in the market ,the study employed multiple techniques to capture data and to manage the records’ used questionnaires method to landlords ,staffs in charge of rentals houses and tenants for the collection of data secondary on the other hand as a powerful tool for data collection since it allows the me to collect data from books ,internet ,journal that was collected by other researchers had done it allowed me to get the answers on the issues pertaining how the data are usually collected and challenges they face when managing rental houses

## 3.6 Procedure of the Study

The study was done in Sega market after the proposal was approved by the local authorities and the personal in charge of the market, then we designed the instrument of data collection that tested the reliability and availability of the research and data was collected through the use of questionnaires

## 3.7 Data Analysis

The study will use both quantitative and qualitative techniques therefore the thematic data will be carried out due to editing of the information collected, the quantitative technique will use the descriptive method were there will be the calculation of mean,mode,median and variance to help determine the statics in the collection of information

## 3.8 Limitation of the Study

Access-if your study depends on having access to people organization ,or documents and ,for whatever reason ,access is denied or otherwise limited , The study was affected with many problems like delay to respond to the letter of proposal to do the study

## 3.9 Ethical Consideration

##### **Carefulness**

The research demands carefulness to avoid making mistake that could ruin the whole research process

##### **Openness**

The research demands openness through sharing data with the superior and being open on the topic and being open on the critics on the new findings.

##### **Legality**

You should always be aware of laws and regulation that governs your work and be sure that you conform to them.

# CHAPTER 4: DATA ANALYSIS

## 4.0 Introduction

## This chapter deals with the presentation and interpretation of finding of the study which was done in relation to the reviewed literature and regards to specific objectives.

## Impact of a computerized data collection on the maintenance of revenue records in Sega market

## Impact of computerized information protection on maintenance of sellers

## Impact of computerized records management on maintaining of sellers records

## The findings are represented with the help of tables for the purpose of easier understanding, clarity and interpretation

## 4.1 Data Analysis

|  |  |  |
| --- | --- | --- |
| Gender | Frequency | Percentage |
| Male | 40 | 40% |
| Female | 60 | 60% |
| Total | 100 | 100% |

Demographic of sellers in terms of gender

|  |  |  |
| --- | --- | --- |
| Age | Frequency | Percentage |
| 18-25 | 20 | 20% |
| 26-31 | 10 | 10% |
| 32-42 | 20 | 20% |
| 43-62 | 40 | 40% |
| 63 and above | 10 | 10% |
| Total | 100 | 100% |

Distribution of sellers in terms of age

## *Distribution in terms of age*

|  |  |  |
| --- | --- | --- |
| Levels | Frequency | Percentage |
| PhD | 2 | 3.23% |
| Masters | 4 | 6.45% |
| Degree | 10 | 16.13% |
| Diploma | 17 | 27.42% |
| Certificate | 29 | 48.3% |
| Total | 62 | 100% |

## *Level of academic*

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Question no | 4  F | W | 3  F | W | 2  f | W | 1  f | W | to | two | Wm | description |
| 1 | 5 | 20 | 5 | 15 | 0 | 0 | 0 | 0 | 10 | 35 | 3.5 | Strongly agree |
| 2 | 10 | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 40 | 4 | Strongly agree |
| 3 | 2 | 8 | 8 | 24 | 0 | 0 | 0 | 0 | 10 | 32 | 3.2 | Not sure |
| 4 | 0 | 0 | 7 | 21 | 0 | 0 | 0 | 3 | 10 | 24 | 2.4 | Strongly dis- agreed |
| 5 | 0 | 0 | 0 | 0 | 10 | 20 | 20 | 0 | 10 | 20 | 2 | Not sure |

**Grand weighted mean =3.02**

## 

## 4.2 Findings

The obtained grand weighted mean is 3.02 which means that the questioners of the sellers in terms of statements are strongly dis- agreed

## 4.3: Systems Analysis and Design

The user-requirement document was analyzed for better understanding of what was required of the system .way of implementing

### 4.3.1: Existing System

Revenue collectors used manual receipt books, the current system is like the traditional computer based data system with:

* a lot of paper work,
* data redundancy,
* Too much errors and excess man power.

A lot of time wasted in manual collection

### 4.3.2: Weakness of the Current System

Automated revenue collection management system in some revenue stream do not give a clear picture of the best method of amount collected is shown a unit under the respective revenue stream

**4.3.3: The Designed System**

Thegeneralthemebehindadatabaseistohandleinformationasanintegratedwhole.Adatabaseisacollectionof interrelated data stored with minimum redundancy to serve the users quickly and effectively. Afterdesigning input and output, the analyst must concentrate on database design or how data should be organized around user requirement. The general objective is to make information access, easy, quick and flexible for other users.

##### **Tables used to register a payer**

|  |  |  |
| --- | --- | --- |
| Fieldname | datatype | Description |
| Id | text(15) | primarykey |
| payer id | text(25) |  |
| first name |  |  |
| last name |  |  |
| Address |  |  |
| phone number |  |  |

REVENUE COLLECTION RECIEPT

|  |  |  |
| --- | --- | --- |
| fieldname | datatype | description |
| id | text(15) | primarykey |
| types of revenue collection | text(15) | primarykey |
| amount | text(15) | primarykey |
| agent name | text(15) | primarykey |
| agent id | text(15) | primarykey |
| payer name | text(15) | primarykey |
| payer id | text(15) | primarykey |
| payer phone number | text(15) |  |
| date |  |  |

##### **REVENUE COLLECTION VIEW**

|  |  |  |
| --- | --- | --- |
| fieldname | datatype | Description |
| id-no | text(15) | primarykey |
| Types of revenue collection | text(15) | primarykey |
| Amount | text(15) | primarykey |
| Scratch card number | text(15) | primarykey |
| Agent name | text(15) | primarykey |
| Transaction id |  |  |
| Agent id | Text (15) | - |

### 4.3.4: System Users and their Requirements

##### User requirement:

Itentaileduserinvolvementandstatementsoffactsandassumptionsthatdefinetheexpectationsofthesystemin terms of mission objectives, environment, constraints and measures of effectiveness and suitability. Basically, the users:

* + - * 1. Asystemthatimprovesontheefficiencyofinformationstorageandretrieval.
        2. ii)A system that is easy to learn and use
        3. iii)A system that is fast in processing transactions
        4. iv)A system that is flexible ,safe and convenient

##### Functional Requirements:

This is a necessary task, action or activity that was accomplished. The proposed system is able to:

* + - * 1. Allow administrator to add a tax, tax payers and defaulters’ details..
        2. ii)Allow the administrator delete , tax payers and defaulters ’details
        3. iii) Allow the administrator to search data in the database.
        4. iv) Allow the administrator to edit data in the database.

## 4.4: System Requirements

**Hardware requirement**

1. processor 2.0
2. Memory22GB RAM
3. VisualDisplayUnit800\*600colors

**Software requirement**

Operating System-windows 7, 8, 10, 11

Visual basic

## 4.5 Conclusions

The introduction of the system automation creates an environment which would yield better revenue, there is accountability and there for yield bin less volatile revenue collection process

The use of automation system could create an efficient means of improving revenue collection

## 4.6 Recommendations

Thefollowing aretherecommendation:

* + - Anyone with the ability to advance the system is encouraged to advance it for the betterment of theadministrators and the tax payers which will help in easing the management of the revenue collection and minimizing losses
    - Administrators should invest in technology so that it would simplify the management of the revenue collection soasto secureinformation upon disaster to avoid loss of data

Usingadigitalsystemtomanagerevenuewillhelpadministrators toreducepaperworkwhicharemoresusceptibleto loss

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# APPENDIX

## Appendix 1: Authorization Letter

**Head of department**

**ICT department**

**Ugenya technical and vocational college,**

**P.O box 74-40614**

**Sega –Kenya**

**MAY 3RD, 2023**

**Office in the charge of Sega market,**

**P .O Box 54-40614**

**Sega –Kenya**

**RE: REQUEST FOR THE SUPPORT ON ICT TRADE PROJECT TO DEVELOP REVENUE COLLECTION MANAGEMENT SYSTEM**

**The following student undertaking diploma in information communication technology in the department of information communication technology: CAROLINE MUKOKO AMESO of admission No DICT/006/S/2019, a part of their course work, they are undertaking a trade project unit with required him to work on trade proposal and develop a system**

**The trade project proposal aims at development of a revenue collection management system for the ease of administrator load of work using the knowledge gained .the specific focus would be to design a system**

**As a preliminary requirement, they will undertake a research survey among the some of the tenants, landlord available and tenants within the facility to collect data necessary for their trade project implementation .Enclosed here with the sample of the question intended for data collection.**

**Your insight and support towards the success of the project would be most gratified**

**Yours sincerely,**

**Kevin Ouma**

**HoD of ICT**

## Appendix 2: Site Location

## Appendix 3: Questionnaires

##### UGENYATECHNICALAND VOCATIONALCOLLEGE

**QUESTIONNAIRE TO BE ADMINISTERED TO**

Dear respondent; I am **Caroline Mukoko Ameso** a student at Ugenya Technical and Vocational College,school of Pure and Applied Science undertaking a research project on Revenue collection Management. Yoursupport towards this research will be appreciated and be treated with utmost confidentiality and for onlyacademicpurposes.

##### SECTIONA: Backgroundinformationoftherespondents

Fill in the questions below by ticking where appropriate kindlyindicate yourgender

Male Female

.

Whichis your agebracket?

18-25years 26-32years33-55years56and above

Whatisyourhighestacademicqualification?

PhD Master’s Degree Diploma Certificate

.

Whatmotivatedyoutoventureintorentalhousesbusiness?

………………………………………………………………………………………………… ………………

…………………………………………………………………………………. ………………………………

…………………………………………………………………. ………………………………………………

………………………………………………………………………………………………………

What type of business do you operate in sega market?

…………………..

Do you have challenges in managing your business?

Yes No

If yes, kindly indicate some of the challenges you facei)………………………………………………………

ii)………………………………………………………………………………………

iii)…………………………………………………………………………………………

iv)…………………………………………………………………………………………

v)…………………………………………………………………………………………

vi…………………………………………………………………………………………

vii………………………………………………………………………………………….

viii………………………………………………………………………………………….

ix)……………………………………………………………………………………………

x)……………………………………………………………………………………………

8. Kindly indicate the greatest challenge(s)?i)………………………………………………………………………………………….

ii)……………………………………………………………………………………………

iii)……………………………………………………………………………………………

iv)…………………………………………………………………………………………….

v)…………………………………………………………………………………………….

8.Wouldyouliketohaveasystemthatcanassistyouinmanagement?Yes No

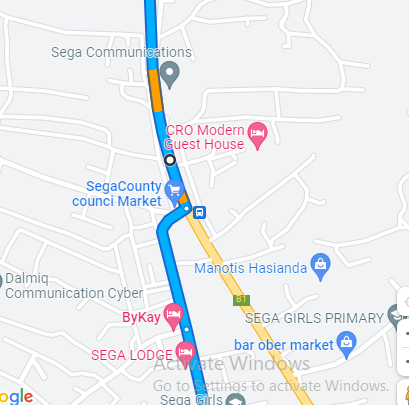
SECTIONB:ManagementSystem

Pleaseindicateyourlevelofagreementwiththestatementsbelow

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Statement | Strongly Agree1 | Agree  2 | Strongly Disagree3 | Disagree4 | NotSure  5 |
| Will automated revenue collection system app help reduce fraud |  |  |  |  |  |
| Will automated revenue collection system app help reduce revenue collection turn over in sega market |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Will automated revenue collection app help increase taxpayers compliance |  |  |  |  |  |
| Themanagingsystemshouldbeeasy to understand,flexible andquicklyaccessible |  |  |  |  |  |

**SITE LOCATION OF THE CASE STUDY ON REVENUE COLLECTION MANAGEMENT SYSTEM**



****

If you have any questions, please feel free to connect with us:

|  |  |  |  |
| --- | --- | --- | --- |
| Transfer free icon | +254 115 107907 | Internet free icon | <https://www.utvc.ac.ke> |
| Email free icon | [utvc@utvc.ac.ke](mailto:utvc@utvc.ac.ke) | Network free icon | <https://connect.utvc.ac.ke> |

