

## **Influence of Human Factors On Revenue Maximization In Devolved Units in Kenya**

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### **Abstract**

Revenue maximization has been a challenge to the decentralized units since the introduction of the devolved governments in Kenya. The evaluation of the Human Factors on revenue maximization for county governments in Kenya culminated in the design of an effective revenue mobilization strategy informed by the study findings. This paper aimed at establishing how local revenue should finance development projects such as feeder roads, collection of garbage, establishment and maintenance of the sewerage and sanitation system, cleaning the streets, development of rural and urban centres as well as constructing access roads through the effort of Employees working in the County governments and how they need to put in place mechanisms that will allow them collect revenue through taxation to fund their budget and ensure there is a balance between county budgetary allocation and revenue collection. Following the setup of the devolved governments, the county offices are expected to put in place efficient and effective revenue collection mechanisms to moderate between the revenue allocated by the central government and their budget deficit. The research adopted Matrix methods and a descriptive survey method, specifically the cross-sectional survey. The sample frame was extracted from the 47 counties in Kenya. The study concludes that there is need for attraction, recruitment and retention of skilled and competitive employees to increase revenue collection performance and recommends that the personnel involved in the revenue collection should be people of high integrity to ensure that the county government funds are not diverted but instead channelled to the county government account as required by law

**Key Words:** *Human factors, maximization of revenue, devolved units, Kenya*