Influence of Resource Mobilization Strategies on Health Service Delivery in Trans Nzoia County Government, Kenya

Simiyu Edgar Laleti*, Dr. Peter Simotwo** and Dr William Sakataka**

- *Department, Development Studies Mount Kenya University, Kenya
- ** Department, Development Studies, Mount Kenya University, Kenya
- ** Department, Development Studies, Mount Kenya University, Kenya

DOI: 10.29322/IJSRP.13.11.2023.p14319 https://dx.doi.org/10.29322/IJSRP.13.11.2023.p14319

Paper Received Date: 15th September 2023 Paper Acceptance Date: 28th October 2023 Paper Publication Date: 6th November 2023

Abstract- This research study aims to assess the influence of resource mobilization strategies on health service delivery in Trans Nzoia County Government, Kenya. The study focuses on three main strategies: technology adoption, on-thejob training, and public-private partnerships (PPPs). The research gave vital insights to Trans Nzoia County Government policymakers and healthcare managers. Policymakers may make educated judgements and create evidence-based solutions to address the highlighted difficulties by studying the effect of resource mobilization strategies on health service delivery. The study's findings allowed them to allocate resources more effectively, improve infrastructure development, improve workforce planning, and adopt successful resource mobilization strategies that are tailored to the county's specific requirements. A descriptive survey design was employed to gather comprehensive data from 42 selected respondents in the county's healthcare sector. The study used questionnaires as its primary data collection instrument. After the information has been collected, sorted for completeness and entered to SPSS, was analyzed using SPSS statistical tool for data analysis using descriptive statistics and regression analysis. The findings revealed that the adoption of technology strategies had a positive impact on health service delivery, although the effect was not statistically significant (t = 1.524, p = .136). Incorporating technology-based approaches showed promising potential in enhancing health service outcomes. Similarly, implementing on-the-job training programs for healthcare staff positively influenced health service delivery, although the statistical significance of this effect was marginal (t = 1.761, p = .086). The overall regression model demonstrated a significant relationship between the combined resource mobilization strategies and health service delivery (F = 6.581, p < .001). The model explained approximately 32.4% of the variability in health service outcomes. In conclusion, this study provides valuable insights into the factors influencing health service delivery in Trans Nzoia County Government. The research highlights the potential benefits of technology adoption and on-the-job training, and emphasizes the need for further investigation into the impact of public-private partnerships. Policymakers and healthcare administrators can utilize these findings, along with the significance values, to inform decision-making and implement targeted interventions aimed at enhancing health service delivery in the region.

Index Terms- Resource, mobilization, strategies, health, service, delivery

I. INTRODUCTION

Health service delivery is critical to ensuring the well-being and quality of life of individuals within a society. Countries throughout the world use a variety of techniques to mobilize resources and improve healthcare delivery. Resource mobilization is critical in allocating and using resources effectively and efficiently to satisfy the population's healthcare demands (Soucat et al., 2023). This research looks at the impact of resource mobilization techniques on health care delivery in Kenya's Trans Nzoia County Government.

Resource mobilization techniques have improved healthcare delivery in industrialized nations such as the United States and Australia. The United States, known for its complicated healthcare system, has used various

techniques to mobilize resources efficiently. The use of public-private partnerships is a widespread technique in the United States. These collaborations include government bodies, healthcare providers, and commercial organizations pooling resources and expertise to enhance healthcare delivery. Public-private partnerships have aided in the creation of innovative healthcare programs such as community health centers, telemedicine initiatives, and research collaborations (McGuire et al., 2020).

Also, public-private partnerships, the United States has implemented novel finance structures to mobilize healthcare resources. These methods include introducing healthcare programs like Medicare and Medicaid, which give coverage to specific groups such as the elderly and the low-income. Furthermore, the Affordable Treatment Act (ACA) included measures to increase health insurance coverage and enhance access to treatment for millions of previously uninsured Americans (Ssennyonjo et al., 2022). Furthermore, technology-driven techniques have played an essential role in healthcare resource mobilization in the United States. Integrating electronic health records (EHRs), telehealth services, and digital health platforms has improved healthcare delivery efficiency, care coordination, and resource allocation in a more focused way (Ssennyonjo et al., 2022).

To mobilize resources for healthcare, Australia has established a mixed financing scheme. A substantial percentage of the money comes from the government, which helps to provide essential healthcare services to the populace. The Australian government invests in healthcare infrastructure construction and upkeep, public hospitals, and medical research institutes (Vesty et al., 2023). Private health insurance is also essential to Australia's resource mobilization plan. Individuals may purchase private health insurance coverage of their own will, which gives extra benefits and enables them to access private healthcare facilities and services. Private health insurance premiums contribute to the financing pool and augment government healthcare resources (Duckett, 2022).

In addition, patient co-payments are part of Australia's resource mobilization plan. Patients pay a percentage of the cost of healthcare services under this approach. Co-payments seek to secure cost-sharing between people and the government, therefore mobilizing resources and encouraging responsible use of healthcare services (Duckett, 2022). The US and Australia have employed resource mobilization measures to improve healthcare delivery. The United States has used public-private partnerships, novel finance structures, and technology-driven techniques. On the Onas, Australia established an Australia hybrid financing strategy combining gove-combining commercial health insurance and patient co-payments. These policies have helped these industrialized nations improve healthcare access, quality, and budget allocation.

Countries in Asia, such as Japan and Singapore, have used resource mobilization tactics to support their healthcare systems successfully. Japan has a universal healthcare system supported by a mix of payroll taxes, premiums, and government subsidies (Nthenya, 2022). With financial contributions from people and government assistance, this system guarantees the whole population access to vital healthcare services. Japan's resource mobilization approach has led to its residents' high levels of healthcare access and relatively low out-of-pocket costs.

Singapore, on the other hand, has taken an innovative approach to resource mobilization. Individuals must contribute to their personal health savings accounts, known as Medisave accounts, intended to cover healthcare bills nationwide (Njogo, 2022). These accounts, supported by mandated salary contributions, provide people with financial resources for their healthcare requirements. Singapore's resource mobilization approach has led to high personal accountability for healthcare expenses and helped the healthcare system retain financial viability. Moving to Africa, nations such as South Africa, Ghana, and Nigeria have encountered resource mobilization issues in the healthcare sector. Inequitable resource allocation has resulted in inequities in healthcare delivery in South Africa, disproportionately impacting underserved and marginalized groups (Barry & Goudge, 2018). Despite attempts to address these issues, resource mobilization in South Africa's healthcare system remains an area that requires significant improvement.

Ghana has initiated to increase resource mobilization by instituting a National Health Insurance Scheme (NHIS), which seeks to offer financial security and improve access to healthcare services for Ghanaians. However, sustainability and financial management issues have remained, emphasizing the necessity for continued efforts to develop resource mobilization techniques (Nthenya, 2022). A lack of political will, inadequate governance systems, and corruption have hampered resource mobilization for health in Nigeria (McCollum et al., 2019). These obstacles have impacted the availability and quality of healthcare services, especially in underprivileged regions. Addressing these difficulties and implementing effective resource mobilization plans is critical for improving healthcare outcomes and access in Nigeria.

Sigi (2010) examines the impact of automatic technology on revenue generated by the Kenya Revenue Authority. The study was conducted at 10 car parks in Nairobi. The study used background analysis in data analysis. The purpose of the study was to identify automatic effects on LLC in the Kyrgyz Republic. The purpose of this study was to identify the direct effects of better tax collection and improve staff efficiency as well as to improve tax collection and tax collection skills in road parking financing. The study concluded that the introduction and use of

technology will increase work productivity, increase efficiency, increase taxes, reduce costs, and strengthen governance and control.

In East Africa, Kenya has achieved significant healthcare funding and resource mobilization advances. The nation has undertaken several policies and initiatives, such as creating the National Hospital Insurance Fund (NHIF) and implementing devolution, which decentralized healthcare service delivery to county governments (McCollum et al., 2019). These activities attempt to improve financial protection and healthcare resource distribution at the national and local levels. However, limited finance, insufficient infrastructure, and poor resource allocation influence healthcare delivery in many areas.

Trans Nzoia County, in western Kenya, presents its own set of issues in terms of healthcare service delivery. The county administration needs more financial resources, insufficient infrastructure, a shortage of competent healthcare workers, and ineffective resource distribution practices (Ohonba, 2019). These obstacles impede the provision of high-quality healthcare to the public. Understanding the impact of resource mobilization methods on health service delivery in the Trans Nzoia County Government is critical for identifying areas for improvement and implementing effective measures to improve population health outcomes.

II. RESEARCH METHOD

This study adopted a descriptive survey research design in identifying the sample size of 42 selected respondents in the county's healthcare sector. This design is considered appropriate because the purpose of the study is to describe strategies for integrating service resources in the Trans Nzoia area government sector. According to Orodho (2005), descriptive studies are designed for basic and descriptive studies, with the aim of collecting short and detailed data for specific purposes. Questionnaire and interview schedules were employed in data collection. Both descriptive and inferential statistics were used to analyze data and presented in form of frequency distribution tables. The research gave vital insights to Trans Nzoia County Government policymakers and healthcare managers. Policymakers may make educated judgements and create evidence-based solutions to address the highlighted difficulties by studying the effect of resource mobilization strategies on health service delivery. The study's findings allowed them to allocate resources more effectively, improve infrastructure development, improve workforce planning, and adopt successful resource mobilization strategies that are tailored to the county's specific requirements

III. DISCUSSIONS

The researcher distributed 42 questionnaires and all were completed which translates to 100% response rate. An appropriate percent for analysis is fifty percent, a ratio of 60% is often great, and a return rate of 70 per cent or more is exceptional, as stated by the recommendations provided by Ebert et al., (2018). In light of these considerations, it has been determined that the response rate is outstanding. This viewpoint is echoed by Trakman et al., (2018), who went on to state that a response rate of more than 70% is considered to be in the very best category. When these assertions are taken into consideration, it is possible to draw the conclusion that the response rate that's been achieved for this study was enough.

Usefulness of ICT Innovations in improving service delivery in the Institution

Statement	Not sure	Not useful	Useful	Very useful
Mobile banking	19.0%	9.5%	23.8%	47.6%
On-line reporting	9.5%	21.4%	26.2%	42.9%
Electronic payment	9.5%	14.3%	38.1%	38.1%
Mobile money transfer	14.3%	9.5%	33.3%	42.9%

The data indicates that a substantial percentage of respondents perceive these technologies as valuable assets. Mobile banking, with 47.6% of respondents finding it "Very useful," offers great potential in streamlining financial processes, enabling smoother transactions for patients, and enhancing overall financial efficiency. The 42.9% of respondents who rated "On-line reporting" as "Very useful" highlight its role in improving data management and

communication among staff, leading to faster decision-making and better coordination. Additionally, the equal proportion of 38.1% for "Electronic payment" and "Mobile money transfer" being rated as "Useful" and "Very useful" underlines their importance in facilitating efficient and secure payment methods. Embracing these ICT innovations can undoubtedly elevate our healthcare service delivery and foster a more effective and patient-centric approach within our institution.

Technical Skills on Hospital Service Delivery

	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
PPPs have brought in technical expertise in fields where such is required in carrying out resource mobilization.	9.5%	14.3%	11.9%	26.2%	38.1%
Experienced personnel have well been sourced through engagement of PPPs in carrying out resource mobilization for the hospital service delivery.	4.8%	9.5%	9.5%	23.8%	52.4%
Key competencies are well screened by way of involving PPPs enhancing better resource mobilization strategies to improve hospital service delivery.	7.1%	14.3%	19.0%	16.7%	42.9%
Customized specialized training has been offered by PPPs in areas where there is need for special skills in resource mobilization.	9.5%	11.9%	11.9%	33.3%	33.3%
Skills development has been developed in the corporation by involving PPP in execution and implementation of better resource mobilization strategies to improve hospital service delivery.	9.5%	14.3%	9.5%	31.0%	35.7%

The study sought to analyze the influence of public-private partnerships (PPPs) on resource mobilization techniques and hospital health service delivery. The findings, as shown in Table 4.8, highlight respondents' assessments of the technical skills and expertise generated by PPPs. According to the data, a substantial percentage of respondents "Agree" and "Strongly agree" that PPPs have played a critical role in bringing in technical experience in domains where it is essential for resource mobilization, with 26.2% "Agreeing" and 38.1% "Strongly agreeing." Furthermore, 23.8% "Agree" and 52.4% "Strongly agree" that experienced employees were well sourced as a result of PPP participation, demonstrating that PPPs were successful in attracting qualified experts to help resource mobilization for hospital service delivery.

Furthermore, 42.9% "Strongly agree" and 16.7% "Agree" that PPPs have effectively screened essential competences, resulting in better resource mobilization techniques to improve hospital care delivery. Furthermore, PPPs have provided customized specialized training, as indicated by 33.3% "Agreeing" and 33.3% "Strongly agreeing" with this statement, highlighting the relevance of PPPs in addressing unique skill demands for resource mobilization. Finally, the participation of PPPs in the execution and implementation of resource mobilization plans has resulted in the development of capabilities within the organization. The findings reveal 31.0% "Agreeing" and 35.7% "Strongly agreeing" with this statement, highlighting the good influence of PPPs on skill enhancement for hospital service delivery.

Rate the Effectiveness of Public-Private Partnership Strategies in Improving Health Service Delivery in this Hospital

Strategy	Extremely effective	Very effective	Effective	Ineffective	Not sure
Public-private participation	21.4%	16.7%	38.1%	16.7%	7.1%
Community training and awareness	21.4%	16.7%	38.1%	14.3%	9.5%
Collective decision making	19.0%	14.3%	50.0%	9.5%	7.1%
Frequent public baraza	26.2%	14.3%	45.2%	11.9%	2.4%

Participation in revenue collection policies	21.4%	14.3%	45.2%	11.9%	7.1%
NGO's involvement	21.4%	26.2%	33.3%	9.5%	9.5%

The findings present the respondents' ratings regarding the effectiveness of various public-private partnership (PPP) strategies in improving health service delivery in the hospital. As per the findings, the strategy of "Frequent public baraza" received the highest rating in the "Extremely effective" category, with 26.2% of respondents considering it to be highly effective in improving health service delivery. Additionally, "Community training and awareness" and "Participation in revenue collection policies" also received relatively high ratings in the "Extremely effective" category, both garnering 21.4% of respondents' support.

Furthermore, "Collective decision making" received a noteworthy rating in the "Effective" category, with 50.0% of respondents considering it to be an effective strategy in enhancing health service delivery. "Participation in revenue collection policies" and "NGO's involvement" were also rated as "Effective" by a significant percentage of respondents, at 45.2% and 33.3%, respectively.

On the other hand, some strategies received lower effectiveness ratings. "Ineffective" ratings were given to "Collective decision making" (9.5%) and "Participation in revenue collection policies" (11.9%). The strategy with the highest rating in the "Ineffective" category was "Frequent public baraza," with 11.9% of respondents expressing doubts about its effectiveness. Lastly, a small percentage of respondents were "Not sure" about the effectiveness of some strategies, with "Public-private participation" and "Participation in revenue collection policies" each receiving a 7.1% rating in this category.

Financial Contribution on Hospital Service Delivery

Remark	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Financial support for feasibility analysis to check viability of the corporation's projects are provided as a result of the PPP	11.9%	14.3%	21.4%	16.7%	35.7%
Budget requirements are well met where PPPs are in place covering a sustainable service delivery in the hospital	9.5%	11.9%	21.4%	19.0%	38.1%
Sufficient leverage in case of deficiency in hospital service delivery has been eased though PPPs covering cost needs	7.1%	14.3%	14.3%	21.4%	42.9%
Capital requirements for big projects in the hospital been adequately met by way of PPPs	7.1%	16.7%	11.9%	19.0%	45.2%
Running costs have been well taken into account in engaging PPPs in carrying out various projects within the hospital.	7.1%	23.8%	11.9%	14.3%	42.9%

The findings present the respondents' assessment statements regarding the financial contribution on hospital service delivery, with a scale from 1 to 5, where 5 represents "Strongly Agree," 4 for "Agree," 3 for "Neutral," 2 for "Disagree," and 1 for "Strongly Disagree." Based on the findings in Table 4.8, the financial support for feasibility analysis to check the viability of the corporation's projects through public-private partnerships (PPPs) received the highest percentage of "Strongly Agree" responses, with 35.7% of respondents strongly agreeing that such financial support is provided as a result of PPPs. Additionally, 21.4% of respondents "Agree" with this statement.

The second statement, which relates to budget requirements being well met when PPPs are in place, covering sustainable service delivery in the hospital, garnered significant "Strongly Agree" responses, with 38.1% of respondents expressing strong agreement, and 19.0% of respondents "Agreeing."

Additionally, respondents strongly agree (42.9%) and agree (21.4%) that PPPs have sufficiently eased financial deficiency in hospital service delivery, covering cost needs. Regarding capital requirements for significant projects in the hospital being adequately met through PPPs, the data shows that 45.2% of respondents "Strongly Agree" with this statement, and an additional 19.0% "Agree." Lastly, running costs are well taken into account when engaging PPPs in carrying out various projects within the hospital, as indicated by 42.9% of respondents who "Strongly Agree" and 23.8% who "Agree" with this statement.

Improve Health Service Delivery Systems

Factor	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
No workers' strikes	9.5%	14.3%	9.5%	23.8%	42.9%
Availability of office space	9.5%	7.1%	16.7%	23.8%	42.9%
Purchase of modern equipment	9.5%	7.1%	11.9%	28.6%	42.9%
Provision of good health services Better remunerations	9.5% 9.5%	7.1% 7.1%	11.9% 14.3%	28.6% 23.8%	42.9% 45.2%

The findings present the ratings provided by the participants regarding the extent to which various factors contribute to improved health service delivery in the hospital. Based on the findings, the factor with the highest percentage of "Strongly Agree" responses is "Better remunerations," with 45.2% of participants strongly agreeing that improved remuneration plays a significant role in enhancing health service delivery in the hospital. An additional 23.8% of participants "Agree" with this statement. The factors "No workers' strikes," "Availability of office space," "Purchase of modern equipment," and "Provision of good health services" each received the same percentage of "Strongly Agree" responses, with 42.9% of participants expressing strong agreement for each factor. Furthermore, 23.8% of participants "Agree" with "No workers' strikes," and 28.6% "Agree" with "Availability of office space," "Purchase of modern equipment," and "Provision of good health services." Additionally, the data shows that the factors "No workers' strikes," "Availability of office space," "Purchase of modern equipment," "Provision of good health services," and "Better remunerations" each received 9.5% of "Strongly Disagree" responses, indicating a small percentage of participants who strongly disagree with the influence of these factors on improved health service delivery.

Model Summary

Model	R	R Square	Adjusted	R	Std. Error of the	
			Square		Estimate	
1	.585ª	.342	.290		1.11590	
a. Predictors: (Constant), Public private partnership strategy , Technology Strategy, On-the						
iob training	strategy					

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	24.586	3	8.195	6.581	.001b
	Residual Total	47.319 71.905	38 41	1.245		

a. Dependent Variable: Health service delivery

Coefficients^a

			Standardized		
	Unstandard	dized Coefficients	Coefficients		
Model	В	Std. Error	Beta	t	Sig.
1 (Constant)	2.362	.692	-	3.412	.002

b. Predictors: (Constant), Public private partnership strategy , Technology Strategy, On-the job training strategy

Technology Strategy	.575	.378	.358	1.524	.136
On-the job training strategy	1.125	.639	.694	1.761	.086
Public private partnership	571	.403	505	-1.418	.164
strategy					

a. Dependent Variable: Health service delivery

The coefficients presented, offer valuable insights into the influence of resource mobilization strategies on health service delivery in Trans Nzoia County Government, Kenya. The "Constant" term has a significant positive coefficient of 2.362 (p = .002), indicating that health service delivery is positively impacted even in the absence of the predictor variables, possibly due to other unaccounted factors. Among the predictors, the "On-the job training strategy" demonstrates a notable positive coefficient of 1.125 (p = .086), suggesting that investing in training programs for healthcare staff positively influences health service delivery. Similarly, the "Technology Strategy" shows a positive coefficient of .575 (p = .136), indicating that incorporating technology-based approaches contributes positively to health service delivery, though this effect did not reach statistical significance. Interestingly, the "Public private partnership strategy" exhibits a negative coefficient of -.571 (p = .164), implying a potential adverse impact on health service delivery when utilizing PPPs.

IV. CONCLUSIONS AND RECOMMENDATIONS

Conclusion

In summary, this research investigated the impact of resource mobilization techniques on the provision of health services within the Trans Nzoia County Government in Kenya. The results of the study provided significant insights into the effects of technology adoption and on-the-job training on health service outcomes. While the statistical significance of these impacts has not been fully established, the findings indicate significant possibilities for improving healthcare delivery through technological improvements and ongoing professional development for healthcare personnel.

Suggestions

It is imperative for the County Government to place a high priority on the implementation of technology-driven strategies in the provision of healthcare services. The use of electronic health records (EHRs), telemedicine, and mobile health (m-Health) projects has the potential to greatly enhance patient care, increase accessibility to healthcare services, and improve the administration of health data. Furthermore, it is imperative to allocate resources towards the development and implementation of cutting-edge healthcare technologies in order to enhance the capacity of healthcare professionals in providing exceptional healthcare services.

REFERENCES

- [1] Aamir, M., Qayyum, A., Nasir A., Hussain, S., Khan, K. I & Butt, S (2011). Tax revenue decisions: A comparative study of direct and indirect taxes in Pakistan and India. *International Journal of Trade and Social Sciences*, 2 (19) 173-177.
- [2] Abimbola, S., Baatiema, L., & Bigdeli, M. (2019). The impacts of decentralization on health system equity, efficiency and resilience: a realist synthesis of the evidence. *Health policy and planning*, *34*(8), 605-617.
- [3] Cashin, C., & Dossou, J. P. (2021). Can National health insurance pave the way to universal health coverage in sub-Saharan Africa?. *Health Systems & Reform*, 7(1), e2006122.
- [4] Duckett, S. (2022). Australia's Health Insurance System and Its Two-Level Hospital System—A Result of Muddled and Contested Objectives. *The Public/Private Sector Mix in Healthcare Delivery: A Comparative Study*, 69.
- [5] Kapologwe, N. A., Kalolo, A., Kibusi, S. M., Chaula, Z., Nswilla, A., Teuscher, T., & Borghi, J. (2019). Understanding the implementation of Direct Health Facility Financing and its effect on health system performance in Tanzania: a non-controlled before and after mixed method study protocol. *Health research policy and systems*, 17, 1-13.
- [6] Kavukcu, N., & Altıntaş, K. H. (2019). The challenges of the health care providers in refugee settings: a systematic review. *Prehospital and disaster medicine*, *34*(2), 188-196.

- [7] Kiambi, S. M., Walubaka, D. E., & Munene, D. H. N. (2022). The Influence of County Government Financial Mobilization on Service Delivery in Meru County, Kenya.
- [8] McCollum, R., Taegtmeyer, M., Otiso, L., Mireku, M., Muturi, N., Martineau, T., & Theobald, S. (2019). Healthcare equity analysis: applying the Tanahashi model of health service coverage to community health systems following devolution in Kenya. *International journal for equity in health*, 18(1), 1-12.
- [9] McGuire, F., Revill, P., Twea, P., Mohan, S., Manthalu, G., & Smith, P. C. (2020). Allocating resources to support universal health coverage: development of a geographical funding formula in Malawi. *BMJ global health*, 5(9), e002763.
- [10] Nthenya, J. (2022). Universal Health Coverage in Kenya. Available at SSRN 4136750.
- [11] Njogo, C. (2022). Efficacy of Health-care Under Devolved Governance in Kenya: the Case of Makueni County (Doctoral dissertation, University of Nairobi).
- [12] Ohonba, A. I. (2019). Essays on Maternal Socio-Economic Attributes and Child Health Outcomes in South Africa. University of Johannesburg (South Africa).
- [13] Ssennyonjo, A., Osoro, O., Ssengooba, F., Ekirapa-Kiracho, E., Mayora, C., Ssempala, R., & Bloom, D. (2022). The government budget: an overlooked vehicle for advancing strategic health purchasing. *Health Systems & Reform*, 8(2), 2082020.
- [14] Soucat, A., Tandon, A., & Pier, E. G. (2023). From Universal Health Coverage services packages to budget appropriation: the long journey to implementation. *BMJ Global Health*, 8(Suppl 1), e010755.
- [15] Vesty, G., Kokshagina, O., Jansson, M., Cheong, F., & Butler-Henderson, K. (2023). Accounting, valuing and investing in health care: dealing with outdated accounting models. *Meditari Accountancy Research*, 31(1), 52-77.
- [16] Ebonyo, Co (2003). Business Challenges As a Non-Profit NGO Management Program: A case study *Indigo Association in Kenya*. The MBA dissertation has not been published in USIU Africa.
- [17] ActionAid 2010 "Calling time: Why submarines should end tax evasion in Africa."
- [18] Agranov, R. (2003). Website Use: A Guide for Government Officials Working in Corporations Washington, DC: IBM Foundation for Public Business. (2006). Areas of Internal Assistance: Six Public Service Training, Public *Administration Review*, 66: 56-65.
- [19] Aakhovi, Ky. (2010), Local Government and De-Centralization in Ghana. Accra: Unimax Macmillan.
- [20] Alarm, S, Light, D, Thoughts, N., & Noor, AS (2012). County independence and resource integration in eastern Indonesia: problems and challenges of financial instability. Asian News: *US Review.* 39 (1): 44-68
- [21] Hassan BD, (2011). Improving LSG Revenue through ICT: Accra City Research. *MSC Development Policies and Plans* (unpublished dissertation)
- [22] Allen, I., & Simons, GW (2007). Nation Online: An additional five years of online learning. Nidhan MA: Sloan Consortium.
- [23] Alvesson, M., & Scoldberg, K. (2008). Definition and reflection: *Philosophy of science and quality research* (2nd ed.). Lind: Student Books.
- [24] Alverson, MD by Scudberg, K. (2009). Review options: New quality research ideas (2nd ed.) London: Santo
- [25] Aniket K, Ed H. Chee & Suh B (2009). Crowdsourced user research on performance assumptions. Presented at the 26th Annual Conference on Humanities (CHI '08) by SIGCHI in Computer Systems. ACM, New York, 453-456.
- [26] Annette, PA Na Yggdison, SW (2010). Increasing Internal Revenue Integration for Sustainable Development: *The Responsibility of Donors*.
- [27] Anthony, RA and Youth, DO (2004). Richard D., Profit Management. Arun
- [28] Armstrong, MA. (2009). Staff management guidelines. London: Coogan Page Limited.
- [29] Eschauer, DA (1989), "Is Public Expenditure Producing?" Journal of Financial Economics, 23, 177-200.
- [30] Asnarukadi, AS (2002). Enabling the community to provide better services. These are: Sharifa Noorzaiyan Syed Abdul Rashid, Aisha Idress
- [31] Nubia Ahmed (Ed.): 21st Century Cities: *Challenges and Urban Challenges*. Cerdan: UPM Press, pp. 221-231
- [32] Kooshi, AK Na Yasuhassa, OH. 2005. "Environmental Resources, Economic and Social Development.
- [33] Management: International Fund for Architecture and International Cooperation and information from the Bank of Japan (JBIC). 21
- [34] Badu, RJ, A., (2007): Local Fund (IGF) Initiative in Ghana County Council, Shimana Ihta Eastern District Council Survey. The unpublished text *has been submitted to the KNUST Planning Department*.
- [35] Bahigwa et al (2010): *Rural Taxes Uganda:* Impact of Local Government Growth and Poverty Reduction *Research Edition EPRC* 35 (January) Kampala.

- [36] Well, RJ & Smoke, P. (ed.) (2003), *Restoration of domestic independence in developing countries*. Lessons from South Africa (Cheltenham: Edward Elgar).
- [37] Bardkhan, PO and Mukherjee, D. 2002. "Corruption and Stability in Developing Countries." University. University of California, Berkeley and Boston (Mimeo)
- [38] Barney, G. (1991), Business Resources and Continuous Profit Competitiveness, *Management Journal*, 17, 99-120.
- [39] Bill, JG (2000), "From a culture of poverty to citizenship: the integration of urban policy and policy," *Journal of International Development*, Vol. Page 12. 158-181.
- [40] Beasley Thomas W (2009) Poverty in Africa. New York: Nova Science Journal.
- [41] E., & Bowman, JH, (2006). 'Apply for a property tax, which is not a housing market. Access to rural land in South Africa. Cambridge: Lincoln Institute for Land Policy.
- [42] Beverly Ottino, Strawbara Mara, Hazel Mambo, Frederick Ella and Audiab Odhara (2012), Issues affecting health and development revenue in Kenya. *International Journal of Social Sciences and Education* (2012) 3: (1)
- [43] Aircraft, RA No-Slack, A. (2002). "Land and Property Taxes: Summary" by Mimeo, University of Toronto;
- [44] Bird, RA (2010), property tax in developing countries: textual review, political research book 5450, Washington, DC: International ban
- [45] Blanca Isabel Buitrago Franco (2008). *Building a Sustainable Society:* Columbia is an example of Strengthening People's Economy in the Revenue Sector.
- [46] Blazek, JA (2005). New York Nonprofit Funder Planner: John Wiley & Sons Inc.
- [47] Blazek, JA (2006). New York Nonprofit Funder Planner: John Wiley & Sons Inc.
- [48] Bowman C and Ambrosini V, (2003). Elements of how to communicate company-level strategies and strategies based on the capabilities and resources of the company. *British* Journal of Management
- [49] Boone, Yes. JG Meyer, LGO Tool, Evening. By RM Walker (2006). Implementation of Public Service Performance: *Opportunity for Evaluation and Management*. Cambridge, New York: Cambridge University. According to
- [50] Bray, Ilona (2008) Effective fundraising for nonprofits: An effective global strategy. Berkeley
- [51] Beer, I., Chandler, RA by Ferrell, OC (2006). Risk management, business integrity: ways to prevent problems of misconduct. Mason, Ohio: Thomson / Southwest
- [52] Brookson, S. (2002). Budget Management, New York: Darling Kingsley Books
- [53] Brozio, G. (2008): Africa Dedication, *IMF Paper for Africa, Washington, DC*. Canning, David and Pedroni, Peter (2008). "Investigation of Infrastructure Factors, Long-Term Economic Development and a Comprehensive Integrated Panel.» *Manchester School, Vol.* 76 (5): 504-527.
- [54] Chandler, DD (2007). Increased security and development ties with foreign policy. *Journal of International Relations and Development*, 10, 362-386.
- [55] Chapman S., Hopwood A. & Shields M. (editors), (2008), *Handbook of Management Accounting:* Volume 3 (Elsevier).
- [56] Christian H (2009) " False benefits: tax exemptions for the rich to compensate the poor.»
- [57] CMI (2012). Integrate local government funding into English-speaking African employment documents.
- [58] Coglin, C. (1997). Agreement Review: Interaction of management responsibilities and processes. Duke Law Journal, 1255-1349
- [59] Cohen, L., Menon, IL. By Morrison, Ky.; (2011). Academic Research *Techniques* (Editor 7) London: Routledge.
- [60] Collier, PO, E. Hefler and DK Rohner, (2007), Without Greed and Despair: Possibilities *and Civil War*, CSAE, Oxford. Constitution of Kenya (2010),
- [61], R., and Annette B. (2008). "Increasing Family Income: A Neglected Feature of the Development Plan." In May, Antibody prepared the basic documentation for a local revenue collection workshop in sub-Saharan Africa.
- [62], R., and Annette B. (2009). "The financial situation for the redevelopment by increasing domestic revenue collection in developing countries." Canadian Development Report 2009: *Financial Development Crisis*, Louise L. Ross, Salima L.; Hungary, edited by Maureen Johnson and Peter Dorton, 69-97. Ottawa: North-South Station.
- [63] David AS and Robert DB (2010) Systemic processes and social movements: summary and evaluation. *Annual Sociologist's Report, Vol. Page 26.* 611-639 Donuts, p., Pia. Van Gieffen, JD Huisman and PJ Klok (2003). Local government development and the main market. Dordrecht: Publishing *of Kluwer Academic* P.

- [64] Davies, NY (2013), "The South African municipal government can work for the poor: the municipal financial perspective," *Review of International Development Plans*, Vol. 25 (1) pp. 1-29.
- [65] Please Consider (2015), *Soshology in Our Time*, Thomson Woodward Durkas R and Roda M (2004), «Introduction to the Non-Commercial Sector in Tanzania", Alida Publications, 5 5 Bond v London SW8 ISJ.
- [66] African Economic Commission and the African Union Commission (2014). Strong industrial policy in Africa: *new institutions, efficient processes and flexible approaches. African Economic Report* 2014. Available at: http://www.unesco_org/publications/ Economic-report-africa-2014
- [67] Heather Bush, Younger. By EH Klijn (2006). Participating in decision-making: A comparative analysis of ten negotiation processes in the Netherlands. *Journal of Research and Public Administration*, 16 (3): 417-446
- [68] Effect, p. By Gelb, AB (2009), Criteria to help respond. Finance and Development Vol. 42, no. 3.
- [69] Egman, G., (2007), Services, *Local Government Comparison*, VNG International de The Hague, Netherlands.
- [70] Falati, J. (2004). Post- devolution theory and its implications: Equality of power between governments: *A comparative event in Latin America*. Worksheets of the Kellogg Institute.
- [71] Fairstead, OH Hnjewele F., Mwambe, G., Ngalewa, E. and Nygaard, K. (2004), 'The financial and financial management of local governments in Tanzania. Sixth Committee Receives 2000-2003, ' *Repo on special paper. 16. (Dar es Salaam:* Poverty Reduction Research (REPOA)).
- [72], Pia. (2006), «The instability of domestic revenue in African suburbs." Chapter 5 (pp. 105-126) Karen Millet, Del Avalo, and Robert Cameron (Editors) *Local Government and Poverty in Africa*. All African institutions (AFDB, IMF and World Bank).
- [73] Feldstadt, Ohio-N., Hagstead, Kerry (2011) Tax systems in Mozambique, Tanzania and Zambia: opportunities and constraints. CMI Report, R2011: 3. Burgundy: Chr. Michelson Institute.
- [74] Feldstadt, Ohio-N., Katrina, L. & Nagleva, E. (2009a) Can We Pay Our Taxes? Tax changes for Tanzanian citizens. Repo No. 29-2009 (April). (Dar es Salaam: Mokoni and Call of Duty, Poverty Alleviation Research (REPOA).
- [75] Feldstadt, Ohio-N., Katrina, L. By Nagaleva, AI (2009b), External Revenue Collection
- [76] For Private Companies: *Information on Local Authorities in Tanzania Special Edition REPOA 28-2009* (April) (Dar es Salaam: Local invitation).
- [77] Feldstadt, Ohio-N., Pracha, MA Na Magongo, JA (2011), 'The political economy of property taxes in Tanzania. Introduction to the International Center for Taxation and Development September (Project) (ICTD).
- [78] Feldstad, Od Helge, Ole Terkildsson, Lisa Rekner and Joseph Samboza, 2000, "HIV and Democracy." African Research Agenda Copenhagen Development Research Center: Worksheet CDR 00.5 (June)
- [79] Fjeldstad, Odd- Helge and Semboja, Joseph (2001) "Why People Pay Taxes: An Example of Development Tax in Tanzania", *Land Development* 29, 12: 2059-74.
- [80] Flandez, Raymund (2013) A successful contributor with secret ideas, things and unpopular campaigns. *History of Philanthropy (Online Series)* 17, 2013: 25 (5) 17.