Effect of Revenue Collection on Growth of Mombasa County

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Abstract

Over the years, Kenya government has undertaken various revenue administration reforms aimed at enhancing revenue collection, through the introduction of self- assessment systems (SAS). The objectives of this system were to increase voluntary compliance and reduce tax authorities' burden of assessing tax returns and increase tax collection efficiency. The compliance levels have been very low and this study investigates the effect of revenue collection on the growth of Mombasa County by specifically looking at the compliance cost, revenue knowledge and effect of penalties on growth. The study adopted a research design being a descriptive cross sectional survey design. The sampling frame was the Mombasa County staff out of which a sample size of 62 managers surveyed. The sampling technique used was purposive sampling. Correlation and regression analysis was used to determine relationships between the independent and the dependent variable. The study established that revenue collection significantly affects growth of Mombasa County.

Keywords: Revenue collection, Growth, Revenue knowledge, Penalties, Compliance cost

1. Introduction

Over the years, the Kenya government has undertaken various revenue administration reforms aimed at enhancing revenue collection (Masinde and Makau, 2010). One of the measures that have been implemented in order to increase revenue collection in Kenya was the introduction of self-assessment systems (SAS) in 1992. The objectives of this system was to increase voluntary compliance, reduce tax authorities burden of assessing tax returns and increase tax collection efficiency (reduce tax collection costs) (Masinde and Makau, 2010). However despite various administrative reforms, levels of tax compliance have remained quite low.

Kenya Revenue Authority (KRA) collected a record Ksh1.001 trillion in taxes last financial year which ended June 30, 2015. The higher revenue collection was 3.86 percent more than 2013/2014 financial year's Ksh963.8 billion, official data shows. In July-December 2014, the tax agency netted Ksh476.52 billion representing 45.38% of the full year target. This means Ksh524.48 billion was collected between January and June, with Ksh202.47 billion of that being remitted in May and June, 2014 as companies and individuals raced to beat the June 30 deadline for tax return filing. The taxman intensified audits on corporates last fiscal year, having discovered over Ksh25 billion in potential taxes from about 60 multinationals that had from 2008 used transfer pricing to declare losses when they had made profits. Transfer pricing happens when multinationals sell to their parent or subsidiaries abroad at lower prices leading to declaration of lower earnings or even losses, denying KRA billions in tax revenues. KRA commissioner general Mr. John Njiraini on July 1 backed electronic tax surveillance and services through iTax system, and last year's placing of senior staff on three-year contracts to boost collections.

Tax is the charge levied by the government of a country upon its habitants for its support or for the purpose of facilitating the service delivery in a country (Aamir, Qayyum, Nasir, Hussain, Khan& Butt, 2011). It is neither a voluntary payment by the tax payer nor like a donation. Rather it is an enforced payment to the government (Garner, 2012). Though the major aim of revenue collection for most governments is to stimulate and guide the economic and social development of the country, there are several determinants for an effective realization of the exercise. The obvious challenges facing revenue collection can be generalized for most countries (Garner, 2012). For most developing countries, taxation goes hand-in-hand with economic growth and taxes are lifeblood for governments to deliver essential services and to make long-term investments in public goods (Organization for Economic Co-Operation and Development [OECD], 2008).

Over time, Kenya has moved from being a low tax burden country to a high tax burden country yet the country faces the obvious need for more tax revenues to maintain public services (KRA, 2004). The central role played by taxes has led to a number of studies being undertaken in the field of revenue collection (Wawire, 2000; Muriithi and Moyi, 2003; Wawire, 2003). The need for greater transparency and prudent management of public finances is critical for fast and accountable development in the counties. Mombasa County is one of the strategic counties in Kenya as it hosts the Kenya Ports Authority and a greater share of the investment in tourism sector. Prudent management of public resources in the county will ensure better provision of services to not only the county residents but to the whole of Kenya and other East African countries.

2. Mombasa County

Mombasa County is one of the 47 Counties of Kenya. It is the smallest county in Kenya, covering an area of 229.7 km^2 excluding 65 km^2 of water mass. Administratively, the county is divided into seven divisions, eighteen locations and thirty sub-locations. Being driven by tourism, Mombasa County economy experienced a slow down as the period under review coincided with low tourism season of March to June. During this season, international hotel bookings plummeted, consequently, there was low hotel bookings to as low as 60 percent bed occupancy leading to staff layoffs by the hotels and at worst closure of the facilities. However, conferencing and domestic tourism, manufacturing and trade sectors kept business alive in Mombasa during the season (Kakucha, 2015).

During the four months period March to June 2013, total revenue realized by the County government was Kshs. 1,176m. This was made up of National grant allocation of Kshs 195.7m. A further Kshs. 61.6m was received from the Transition Authority (TA) to cater for priority development projects including infrastructure development necessary for settlement of the county government. Local Authority Transfer Fund (LATF) and other government payments amounted to Kshs.497m while revenues collected locally were Kshs. 421m.

A total of Kshs 136m of exchequer was released to Mombasa County Government by the Office of Controller of Budget (CoB) but only 79m was withdrawn from the county revenue fund account. The County Treasury did not request for Kshs 59m which was available for use in the County revenue fund account. Total Expenditure during the period was Kshs.894.5m against a combined budget of Ksh. 1,526.6m represented by the county transition budget and that of former Municipal Council of Mombasa. This represented a 59% absorption rate. Only Ksh.1.9m was expended on development.

The low funds absorption rate is not good for the county development agenda as it indicates that public goods and services were not delivered as planned. The county government missed its target for locally collected revenue by 21% raising Kshs. 436 million against a target of Kshs.553.5 million. The inability to raise the full budgeted revenue coupled with administrative challenges in accessing the county revenue fund account contributed to the low absorption rates.There is therefore need to develop new revenue streams as well as tighten any revenue leakages to increase local revenues at the same time sort out the administrative challenges that barred them from accessing the county funds. Further the county needs to allocate more funds to development projects to accelerate the county economic development (Kakucha, 2015).

3. Statement of the Problem

Several counties including Mombasa County are generating less revenue than what the defunct local authorities that lay within their boundaries rake in collectively (ICPAK, 2014). This has raised concerns over public finance management in the devolved units of government. Weak revenue bases, absence of internal audits, poorly trained personnel; manual revenue collection systems and reluctance by some county revenue officers to embrace change are among challenges cited as causing the decline in revenue collection in counties. The baseline survey on devolution released by the Institute of Certified Public Accountants in Kenya (2014) indicates that out of 17 counties sampled, 37 per cent rely on single business permits as the main source of revenue. The report titled 'Public Finance Building Blocks for Devolution' shows that 32 % depend on user fees and charges, while 31% are banking on property rates to generate revenues. While all the counties sampled were found to have adopted the Integrated Financial Management System that was recently introduced by the national government, only half of them are using it proficiently (Okulo, 2015).

According to the constitution, the devolved units are entitled to 15% of national budgetary allocation annually. However revenue has not been defined in the Constitution or the CRA Act, which has now occasioned controversy over the CRA proposed formula for revenue allocation. The Task Force on devolution submitted that the Constituency Development Fund, which constitutes 2.5 % of Government’s ordinary revenue, roads levies and the Local Authority Transfer Fund, should all be lumped together and disbursed to the counties. At present, the devolution structure and resource allocation mechanism remains a highly contested area, especially in Kenya due to lack of fairly logical common ground for the distribution. This study looks at the effects of revenue collection and how it affects the growth of Mombasa county with reference to compliance cost, revenue knowledge and penalties.

4. Methodology

In this study, descriptive research design will be used. Descriptive studies have not only been useful in determining the descriptive but also in determining the relationships between variables during the study. The study used both quantitative and qualitative data. The data obtained through questionnaires was established by calculating response rate and descriptive statistics such as mean, standard deviation, and frequency distributions for the observed variables. These measures help to tell us the point about which items have a tendency to cluster (Kothari, 2004). Second, data collected on each of variables under study was analyzed using factor analysis and descriptive statistics. Lastly, correlation and regression analysis was used to analyze the data. The entire hypothesis was tested at 95% confidence level.

5. Data Analysis

Data analysis is the process of packaging the collected information in a form that can be understood by the person undertaking the research. In this study, descriptive statistics will be used to analyze the data. This will explain and describe what the data shows about the importance of supplier development in the retail sector. Before analyzing the data, it will be edited, coded and entered into excel worksheet, where the researcher will be able to use Statistical Package for Social Scientists (SPSS) to analyze the data as this will ensure accuracy of the data, frequency tables, graphs and measures of central tendency will be used to present the results for easier understanding and interpretation. In addition, common themes will be captured through content analysis.

5.1 Tax characteristics

Tax characteristics were inquired from respondents. The use of E-filling was also inquired from the respondents. Majority of the respondents were found to have never used E-filling as shown by fifty five percent (55%) while those who had used E-filling were forty five percent (45%).
Respondents found to be using E-filling have been using it between 0-1 years at fifty five point seven percent (55.7%),between 1-2 years twenty five point four percent (25.4%) and those who have used E-filling for between 2-3 years are thirteen point nine percent (13.9%) while those having filed over 3 years are five percent (5%). Respondents found to have attended formal taxation course organized by KRA or university or any other institution were twenty six point two percent (26.2%) against seventy three point eight percent (73.8%) who have never attended any taxation course.

In relation to being audited, majority of respondents seventy eight point six (78.6%) have never been audited while only twenty one point four percent (24.1) have been audited. Among those who have been audited, sixty nine percent (69%) have been audited between 0-1 times whereas thirty one percent (31%) have been audited 2-3 times. Findings further reveal that respondents who have been penalized by KRA because of not filling a tax return are seventeen percent (17%) while those that have never been penalized are eighty three percent (83%).On matters pertaining filling of tax returns, fourteen point one (14.1%) percent of the respondents have been penalized by KRA because of late filing of returns whereas a majority eighty five point nine (85.9%) have never been penalized. In relation to income declaration, (80.8%) of the respondents were involved in under reporting of income whereas (19.2%) declared the correct income. The research also established that (91.9% of the respondents were involved in over claiming deductions whereas (8.9%) gave the accurate claim of deductions.

5.2 Tax compliance level

The results in table 4.4 reveal that most of the business men do not file their tax returns on time (mean=2.9). They also do not pay the right amount of taxes on time (mean=2.71). These results indicate low levels of tax compliance among the investors. From the above findings, monitoring compliance requires establishing and maintaining current accounts of taxpayers and management information systems covering both ultimate taxpayers and third party agents such as banks or tax consultants involved in the tax system as well as appropriate and prompt procedures to detect and follow up on non-filers, nil filers and delayed payments. Such measures require establishing both a reasonable risk of detection as well as applying penalties effectively. The ideal approach is to combine these measures so as to maximize their effect on compliance as it were, to move a country from a “low compliance to a high compliance environment” (Masinde and Makau, 2010).

Table 4.4: Tax Compliance level

	Mean	Standard. Deviation	Skewness	Kurtosis
The business files its tax returns on time	2.9	2.339	0.735	1.523
The business pays the right amount of taxes on time	2.71	0.263	-1.841	2.76

5.3 Tax Compliance Cost

Findings on tax compliance cost shows that respondents were satisfactory on the cost of filling a tax return (mean=2.95) which confirms that the respondents agree that the cost of filling a tax return is fair, also respondents believe the cost of hiring a tax agent is fair (mean= 2.87). Similarly, the cost of travelling in order to fill a return is fair (mean=3.46).

Table 4.5 Tax compliance Cost

	Mean	Standard. Deviation	Skewness	Kurtosis
How do you rate the cost of filing a tax return	2.95	1.343	0.178	-1.401
How do you rate the cost of hiring a tax agent	2.87	1.414	0.343	-1.226
How do you find the cost of travelling in order to file a return	3.46	1.03	-0.344	-0.422

5.4 Fines and Penalties

Findings on Fines and Penalties reveal that the enforcement is not very strong (mean=3.37), respondents were not certain on whether the penalty is lower than their tax saving due to not complying with tax laws (mean=3.08).Finally, respondents seemed unsure on whether serious enforcement and penalty by the KRA may result if they do not comply (mean=3.06).

Table 4.6 Fines and Penalties

	Mean	Standard. Deviation	Skewness	Kurtosis
The penalty rates are very low and I can afford to pay the penalty	3.21	1.185	0.016	-1.151
The enforcement is very weak	3.37	1.298	-0.323	-1.004
I believe that the penalty is lower than my tax saving due to not complying with tax laws	3.08	1.182	-0.077	-1.143
Serious enforcement and penalty by the KRA May result if I do not comply	3.06	1.389	-0.006	-1.219
Fines and Penalties	3.18	0.89536	0.59	-0.058

5.5 Tax Knowledge and Education

Further, tax knowledge and education was inquired from the respondents. From the study results, respondents are not certain on how to declare actual income received from all sources to the tax authority (mean=2.77). Also, respondents are not certain on how to keep records/documents pertaining to income and expenditure for a period of seven years after submission of the tax return (mean=2.62) and they seem not to understand that they should pay tax due within the prescribed period from the date of issue of the notice of assessment or within the stipulated period (mean=2.93).It was revealed that respondents are not very sure that they should obtain a tax payer identification pin number (mean=2.83). Further, respondents seem not to know which income should be included or excluded in determining the taxable income (mean=2.51). Generally tax knowledge and education was (mean=2.7336).

Table 4.7 Tax knowledge and Education

	Mean	Standard. Deviation	Skewness	Kurtosis
I know how to declare actual income received from all sources to the tax authority	2.77	1.137	0.132	-1.126
I know how to keep records/documents pertaining to income and expenditure for a period of seven years after submission of the tax return	2.62	1.229	0.368	-0.98

I understand that I should pay taxes due within the prescribed period from the date of issue of the Notice of Assessment or within the stipulated period	2.62	1.229	0.368	-0.98
I know I should obtain a tax payer identification pin number	2.83	1.384	0.149	-1.321
I know which income should be included or excluded in determining the taxable income	2.51	1.374	0.754	-0.723
Tax knowledge and Education	2.7336	1.03738	0.49	-0.809

Correlation Statistics

Correlation statistics is a method of assessing the relationship between variables/factors. Thus, the study analyzed the relationships that are inherent among the independent and dependent variables as well as among the independent variables/ factors. The results regarding this were summarized and Pearson Correlations results in table 4.9 showed that tax knowledge and education was positively and significantly correlated to tax compliance ($r=0.675$, $\rho<0.05$). Thus tax knowledge and education had 67.5% positive relationship with tax compliance. Tax fines and penalties was the second component to be positively related with tax compliance ($r = 0.710$, $\rho<0.05$) an indication that tax fines and penalties had 71% significant positive relationship with tax compliance. Finally, tax compliance cost was significantly positively correlated to tax compliance ($r=-0.613$, $\rho<0.05$).Therefore, Tax compliance cost had 61.3% negative relationship with tax compliance.

Table 4.8 Correlation Statistics

	Level of Tax compliance	Tax compliance cost	Tax Knowledge and education	Tax fines and penalties
Level of Tax compliance	**1**			
Tax compliance cost	**-.613****	**1**		
Tax Knowledge and education	**.675****	**.664****	**1**	
Tax fines and penalties	**.710** 0**	**.488** 0**	**.513** 0**	**1**

**** Correlation is significant at the 0.01 level (2-tailed).**

Table 4.9: Model summary

R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
0.804	**0.647**	**0.638**	**0.56069**	**1.929**

a) Predictors: (Constant) Tax compliance cost, Tax knowledge and education, tax fine and penalties.b) Dependent Variable: Tax compliance level

Source: (Survey Data, 2015)

The ANOVA model in table 4.10 showed that the regression model was also adequate. The effect size of the regression model was shown to be over 75 that contributed by the residual mean sum of squares. The F-ratio was 75.739 at 4 degrees of freedom which are the four factors. This represented the effect size of the regression model and was significant with a p-value of 0.000.

Table 4.10: ANOVA Model

	Sum of Squares	df	Mean Square	F	Sig.
Regression	119.05	5	23.81	75.739	0.000
Residual	65.075	207	0.314		
Total	184.124	212			

Dependent Variable: Tax compliance Predictors: (Constant), Tax compliance cost, tax knowledge and education, tax fines and penalties.

Source: (Survey Data, 2015)

4.10 Coefficients Model

The regression results in table 4.11 show that each of the predicted parameters in relation to the independent factors were significant; β = -.317 (p-value = 0.000 which is less than α = 0.05) which implies that we reject the null hypothesis stating that there is no significant relationship between tax compliance cost and tax compliance level. This indicates that for each unit increase in the negative effect of tax compliance cost, there is 0.317 units decrease in tax compliance level. Furthermore, the effect of tax compliance cost was stated by the t-test value = 6.531 which implies that the standard error associated with the parameter is less than the effect of the parameter. The table also shows that $\beta2$ = 0.331 (p-value = 0.000 which is less than α = 0.05) which indicates that we reject the null hypothesis stating that there is no significant relationship between tax knowledge and education and tax compliance. This implies that for each unit increase in tax knowledge and education, there is up to 0.331 unit increase in tax compliance. Also the effect of tax knowledge and education is shown by the t-test value of 6.557 which implies that the effect of tax knowledge and education surpasses that of the error by over 6 times. The value of $\beta3$= 0.111(p-value = 0.021 which is less than α = 0.05) which implies that we reject the null hypothesis stating that there is no significant relationship between tax fines and penalties and tax compliance. This indicates that for each unit increase in tax fines and penalties, there is up to 0.111 units increase in tax compliance. The effect of tax fines and penalties is stated by the t-test value = 2.334 which indicates that the effect of tax penalties and fines is over2 times that of the error associated with it. The rule of thumb was applied in the interpretation of the variance inflation factor (VIF). From table 4.11, the VIF for all the estimated parameters was found to be less than 4 which indicate the absence of multi-collinearity among the independent factors. This implies that the variation contributed by each of the independent factors was significantly independent and all the factors should be included in the prediction model.

Table 4.11 Coefficients model

	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	T	Sig.	Tolerance	VIF
(Constant)	-0.391	0.274		-1.428	0.155		
Tax compliance cost	-0.302	0.046	-0.317	-6.531	0.000	0.725	1.379
Tax knowledge and education	0.386	0.059	0.331	6.557	0.000	0.669	1.495
Tax fines and penalties	0.169	0.072	0.111	2.334	0.021	0.759	1.317

Dependent Variable: Tax compliance

Source: (Survey Data, 2015)

4.11 Discussion of the Findings

As stated by Hypothesis 1 that tax compliance cost has no significant effect on tax compliance level, research findings show inconsistency with the hypothesis hence, compliance cost was negatively correlated to tax compliance level (coefficient estimate ($\beta 1$ = -0.317, p value =0.000). High compliance cost has been found to diminish the competitiveness of the country in terms of taxation attractiveness thus tax authorities are interested in making the tax legislations simpler in order to avoid this situation. This study finding is in agreement with Slemrod and Yitzhaki (1996) that compliance cost is one of the three elements of social costs of taxation which are incurred when purchasing power is transferred from the taxpayers to the government. As Hijattulah and Pope (2008) argue compliance costs include costs that are incurred by a company, but are beyond the control of its management hence tax compliance cost is likely to affect tax compliance in the real estate sector.

Hypothesis 2 states that tax knowledge and education has no significant effect on tax compliance. Research findings are not in agreement with the hypothesis (coefficient estimates ($\beta2= 0.331$, p value =0.000).A high level of tax knowledge and education contributes immensely to tax compliance. This in agreement with studies by (Kasipillai, Norhani, and Noor, 2003) that knowledge relates to compliance due to its effect on understanding about taxation regulations and information pertaining to the opportunity to evade tax. A study by (Mohd, 2010) asserts that tax knowledge is necessary to increase public awareness on taxation rules and the role of taxation in national development. Once individuals have the knowledge pertaining the importance of taxation, they will be influenced to comply without any enforcements or pressure on them. In addition attitude towards taxation can also be improved through taxation knowledge, thus when a taxpayer has a positive attitude toward tax, this may influence him or her to comply (Eriksen & Fallan, 1996). Education programs organized by the tax authority or other public education institutions are needed to enhance taxpayers' ability to understand Self-assessment system since it involves calculation of amount of tax needed to be paid. If tax knowledge is enhanced tax payers will readily accept forms of payment of tax like the SAS (Self-Assessment system). (Chan et. Al. 2000) argues that greater education leads to high compliance since individuals who are well educated understand well the tax system, have high levels of moral development and thus they are highly likely to comply. Findings from the tax administration view point revealed that educating taxpayers on their social responsibility to pay tax would in turn influence tax payers to comply with the payment of tax. Therefore, assisting taxpayers by ensuring proper flow of quality information through media and educating them results in high compliance in paying tax hence potential to yield greater revenue than if it were spent on enforcement activities.

Hypothesis 3 states that tax fines and penalties have no significant effect on tax compliance. Research findings are not in agreement with the hypothesis since fines and penalties has coefficient estimate ($\beta3 = 0.111$, p value =0.021), hence hypothesis 3 does not hold. Higher fines simply reduce the cases of tax evasion thus encouraging tax compliance. This in agreement with studies by Friedland et al. (1978) that compliance was strongly affected by the amount of fines than by audit probabilities. Many taxpayers perceive opportunities for evading small amounts while only a minority perceives opportunities for evading larger amounts. The study findings are also in agreement with (slemrod et al. (2001) in a study where taxpayers were informed that their tax files would be closely examined. Small business owners who had an opportunity to evade payment of tax reacted to this message by increasing their tax payment in order to avoid errors. This confirms that those taxpayers facing high opportunities for evasion might feel less certain about how to pay their taxes correctly. Consequently, threats may also elicit partly unintentional over-reporting; just to be on the safe side (Ahmed and Braithwaite, 2005). It is therefore noted that opportunity for tax evasion is a key constituent of real estate investors‟ tax compliance.

6.0 Summary of Findings

In the findings in the issue of tax knowledge on tax compliance level, findings on information about the business men affirmed that majority of the businesses have been in operation for between 6-10 years confirming the recent boom in the sector. In terms of annual turnover, majority of the estates have a turnover below 5 million. On assessing the effect of penalties on tax compliance level, findings on tax characteristics acknowledges that the use of E-filling was unknown to most of the respondents and majority of the respondents have never been audited as compared to those who have been audited and a small percentage of the respondents have attended a formal taxation course organized by KRA or university. The study found that compliance levels among the investors is low, there is therefore a need for tax authorities and the government to come up with strategies to effectively monitor this category of taxpayers with a view of enhancing compliance levels. On matters pertaining being penalized by KRA as a result of not filing tax returns, majority of the respondents have not been penalized. The study also found out that most of the respondents under reported their income and over claimed deductions. A determination of the effect of compliance cost on tax compliance level revealed a strong negative correlation meaning that compliance cost has a significant effect on the level of tax compliance. This means that higher compliance costs will reduce tax compliance levels. The study also examined the effect of tax knowledge and education on tax compliance level.

Lastly, on assessing the effect of penalties on tax compliance, the findings show a strong positive relationship between the two implying that enhanced knowledge on taxation will in turn enhance tax compliance. An assessment of the effect of fines and penalties on tax compliance levels revealed that there is a significant positive relationship between them. This implies that an effective use and enforcement of fines and penalties on tax offenders will enhance levels of tax compliance.

6.1 Conclusion and Recommendations of the Study

These study findings provide direct evidence that tax compliance cost is a contributory factor in tax compliance, and indication of its magnitude effect. There is enough evidence to conclude that tax compliance cost is associated with high levels of tax compliance. The study also provides some preliminary evidence that fines and penalties play a vital role in improving tax compliance. Specifically, for a tax system with fair tax rates of fines and penalties, tax compliance is likely to improve. Finally, the study concludes that tax knowledge and education has a significant effect on tax compliance and conclude that revenue collection cost has a profound effect on tax compliance. The findings suggest tax systems with low tax revenue collection costs are most likely to be complied with. Therefore, the revenue cost should be in a way that does not encourage taxpayers to evade tax. The study strongly supports the case that fines and penalties impacts highly on tax compliance, thus there should be moderate levels of fines and taxes to employ. This way, the entrepreneurs will be encouraged to comply since they will keep accurate records for taxation purposes in order to avoid fines and penalties. Also, tax knowledge and education has a significant effect on challenges facing revenue collection, thus authority to provide a clear and simple guideline on how to fill tax returns but also enhance tax payer education services to enable the tax payers understand their rights and obligations as taxpayers. Tax systems should also enhance surveillance and monitoring to ensure that all the taxpayers are brought into the tax net. Specifically, for the entrepreneurs, mapping of all the properties should be done to ensure that they are recruited into the tax net.

6.3 Further Research Recommendations

In future, researchers should replicate this study to cover other counties and a comparative study can also be done. A study on the self- assessment system can also be carried out to determine its effectiveness on enhancing revenue collection levels.

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