EFFECT OF REVENUE MANAGEMENT PRACTICES ON SERVICE DELIVERY IN LOCAL GOVERNMENTS OF UGANDA. A CASE STUDY OF KISORO DISTRICT LOCAL GOVERNMENT

TWIZERE FRANCIS

2021AP/BBA/1109

A RESEARCH DISSERTATION SUBMITTED TO THE SCHOOL OF BUSINESS AND MANAGEMENTIN IN PARTIAL
FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF
THE DEGREE OF BUSINESS ADMINISTRATION
OF KING CEASOR UNIVERSITY

FEBUARY, 2024

DECLARATION

I declare that this research dissertation is my own and has never been submitted for any academic award in this institution or any other institution for any other academic qualification.

TWIZERE FRANCIS

Student

Signed …… Date ……..……..

APPROVAL

I certify that I have supervised this student and her research report is complete for award of Bachelor's Degree of Business Administration of King Ceasor University.

Ms. STELLA HOPE AUNO

(University Supervisor)

Signature ……. Date …….

DEDICATION

I dedicate my research to the family of Mureramanzi Kenneth, my dad and Mrs. Niyigaba Hellen who have supported me throughout my academic endeavors and encouraging me throughout my research. I am so grateful to them and everyone else. God bless you.

ACKNOWLEDGEMENT

I thank God for all His wisdom granted to me during the process of this study and for having made me get this qualification.

In a special way, I want to thank my supervisor: Ms. Stella Hope Auno for her guidance and valuable attention given to me throughout the research.

I also want to thank the management and teaching staff of King Ceasor University especially: Dr. Mulema Sabiti- the head of department, and my lecturers especially Mr. Tukesigye Godfrey for the time they sacrificed to respond to my questionnaires and the relevant information they gave me.

I thank generally everyone else unmentioned who have helped me in completing my work and the environment at large involved.

God Bless you all

TABLE OF CONTENTS

DECLARATION ..... **i**

APPROVAL ..... **ii**

DEDICATION ..... **iii**

ACKNOWLEDGEMENT ..... **iv**

TABLE OF CONTENTS ..... **v**

LIST OF FIGURES ..... **viii**

LIST OF TABLES ..... **ix**

LIST OF ACRONYMS ..... **x**

ABSTRACT ..... **xi**

CHAPTER ONE: INTRODUCTION **1**

1.0 Introduction 1

1.2 Problem statement 2

1.3 Purpose of the study 3

1.4 Study objectives 3

1.5 Research Questions 3

1.6 Scope of the Study 4

1.6.1 Content Scope 4

1.6.2 Geographical Scope 4

1.6.3 Time Scope 4

1.7 Justification of the Study 5

1.8 Significance of the Study 5

CHAPTER TWO: LITERATURE REVIEW **7**

2.0 Introduction 7

2.1 Theoretical review 7

2.1.1 Ability to Pay Model 7

2.1.2 Bowen's Benefit Model 8

2.2 Review of related literature 8

2.2.1 Current revenue management practices 8

2.2.2 Effect of revenue management on service delivery 11

2.2.3 Strategies for improved financial efficiency 13

2.3 Conceptual framework 15
CHAPTER THREE: METHODOLOGY 17
3.0 Introduction 17
3.1 Research Design 17
3.2 Study Population 17
3.3 Sample size determination and selection 17
3.4 Sampling techniques 19
3.4.1 Simple Random Sampling 19
3.4.2 Stratified Random Sampling 19
3.4.3 Census Sampling 19
3.5 Data Collection Methods 19
3.5.1 Questionnaire survey 20
3.5.2 Interview survey method 20
3.5.3 Documentary review 20
3.6.2 Interview Guide 21
3.6.3 Documentary review checklist 21
3.7 Quality Control Methods 21
3.8 Data Collection Procedure 21
3.9 Data Management, analysis and processing 22
3.9.1 Quantitative Data 22
3.9.2 Qualitative Data Analysis 22
3.10 Ethical Considerations. 22
3.11 Limitations of the Study. 23
CHAPTER FOUR: DATA PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS 24
4.0 Introduction 24
4.1 Response rate 24
4.2 Background Information of respondents 24
4.3 Descriptive Statistics 26
4.3.1 Current revenue management Practices in Kisoro District Local Government. 26
4.3.2 Effect of Revenue Management on Service Delivery 30

4.3.3 Strategies for improved financial efficiency of Kisoro District Local Government 33
CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATIONS 40
5.0 Introduction 40
5.1 Summary of findings 40
5.1.1 Current revenue management practices and service delivery 40
5.1.2 Revenue management and Service delivery 41
5.2 Conclusion 42
5.3 Recommendations 42
5.4 Areas for future research 43
REFERENCES 43
APPENDICES 47
APPENDIX I: QUESTIONNAIRE 47
APPENDIX II: INTERVIEW GUIDE 52
APPENDIX III: DOCUMENTARY REVIEW CHECKLIST 53

LIST OF FIGURES

Figure 2.1: The Conceptual framework 16
Figure 4.1: Age of Respondents 24

LIST OF TABLES

Table 3.1: Sampling frame of the study 18
Table 4.1: Age, Academic Qualifications and Work Experience 25
Table 4.2: Current revenue management Practices in Kisoro District Local Government 27
Table 4.3: Correlation Analysis for Current revenue management practices and Service delivery 30
Table 4.4: Effect of Revenue Management on Service Delivery 30
Table 4.5: Correlation Analysis for Revenue management and Service delivery 33
Table 4.6: Strategies for improved financial efficiency of Kisoro District Local Government 34
Table 4.7: Correlation Analysis for strategies for improved financial efficiency Service delivery 36
Table 4.8: Service Delivery 37

LIST OF ACRONYMS

GDP:	Gross Domestic Product
IGR:	Internally Generated Revenue
KDLG:	Kisoro District Local Government,
LGs:	Local Governments
UBOS:	Uganda Bureau of Statistics
URA:	Uganda Revenue Authority

ABSTRACT

This study aimed to provide a comprehensive analysis of the effect of revenue management practices on service delivery in Kisoro District Local Government, South Western Uganda. The primary objectives were to assess the current revenue management practices, evaluate their impact on service delivery, and identify strategies for improved financial efficiency. A case study design was employed, with 88 respondents from various departments participating in the survey and interview.

The study found that the district's revenue management practices were perceived as lacking in transparency and adequate documentation. There were also concerns about the insufficient training of staff in revenue management and tax collection, as well as the infrequent conduct of regular audits and assessments. However, respondents generally recognized the effective use of digital tools and technology for revenue collection and indicated satisfaction with the alignment of revenue management practices with national tax regulations and guidelines. Additionally, there was a general acknowledgment of the effective allocation of revenue collected to support public services and infrastructure.

Based on the findings, the study recommended comprehensive staff training initiatives to enhance expertise in revenue management and tax collection. It also suggests the implementation of regular audits and assessments to ensure transparency and accountability. Aligning revenue management practices with national tax regulations and guidelines, as well as investing in technology for revenue collection, is crucial for improving financial efficiency and fostering effective service delivery in Kisoro District Local Government.

CHAPTER ONE: INTRODUCTION

1.0 Introduction

This study examined the effect of revenue management practices on service delivery in local governments of Uganda, a case of Kisoro district Local Government. This chapter presents the background of the study, statement of the problem, objectives, research questions, scope of the study, justification of the study, significance of the study, operational definitions of key terms and the conceptual framework.

1.1 Background to the study

The concept of revenue management has historical roots dating back to ancient civilizations. In ancient Egypt, for instance, taxes were levied on trade, livestock, and agriculture to support governance (Mikesell, 2014). In modern times, the evolution of revenue management is linked to the introduction of income tax laws in Western Europe and the United States in the late 19th century (Mikesell, 2014). While various countries developed complex tax systems, challenges like corruption and low tax compliance persisted, particularly in developing nations (Ali et al., 2018). However, several African countries, including Rwanda, have made significant progress in recent years by simplifying tax systems and improving compliance (Ali et al., 2018). Revenue management in Uganda, a relatively young nation, faced challenges after gaining independence in 1962 but has since seen improvements through reforms, including the establishment of the Uganda Revenue Authority (URA) in 1991 (World Bank, 2016).

Theoretical Framework: The study is theoretically grounded in two models, the Ability to Pay and Bowen's Benefit Models. The Ability to Pay model suggests that taxes should be progressive, with those who earn more contributing a higher percentage of their income, aiming to ensure fair taxation (Okun, 1975). In contrast, Bowen's Benefit Model proposes that taxes should be based on the benefits received by taxpayers from public goods and services rather than income (Bowen, 1953). The study explores how these models can be applied in local governments in Uganda to design fair and efficient tax systems.

Revenue management is the comprehensive financial practice of planning, mobilizing, collecting, and allocating resources and income by government entities and organizations. It encompasses various revenue sources, including taxes, fees, and federal financial assistance, playing a pivotal role in sound governance and sustainability. Effective revenue management is instrumental in

resource allocation, adequate funding for public services, and maintaining accountability in financial resource utilization (Nkwasibwe & Asiimwe, 2020). Service delivery on the other hand involves the provision of essential services to individuals or communities, meeting their expectations and needs. It encompasses planning, execution, and monitoring to ensure alignment with customer or citizen expectations (Torgler, 2019). High-quality service delivery, characterized by responsiveness, efficiency, and innovation, is essential for the satisfaction and well-being of citizens, as it covers healthcare, education, infrastructure, and public goods. It also upholds transparency and accountability in the provision of these services.

Revenue management involves accountability for revenues collected by various entities, with taxes being a significant revenue source (Shah, 2008). Effective revenue management encompasses processes like mobilization, collection, and tax planning. Service delivery, on the other hand, refers to providing services that meet customer expectations (Zeithaml & Bitner, 2003). In Uganda, local governments are responsible for delivering essential services like healthcare and education, but they often face challenges due to limited resources, poor revenue management systems, and service delivery mechanisms. In Kisoro District, one of Uganda's local governments, these challenges persist, effecting its ability to provide essential services despite abundant natural resources and tourism potential.

Kisoro District, established in 1991 as part of Uganda's decentralization policy, grapples with revenue management and service delivery challenges. Despite its natural resources and tourism potential, the district faces social and economic difficulties, including inadequate funding, weak revenue management systems, and poor service delivery mechanisms. Kisoro District Local Government shoulders responsibilities such as healthcare, education, water supply, and infrastructure development for its population of approximately 269,700 people (2014 national census). To improve service delivery and governance, the Ugandan government introduced decentralization, aiming to strengthen local governments like Kisoro District to overcome these challenges.

1.2 Problem statement

The problem at hand is that Local Governments (LGs) in Uganda are facing increased demands from their citizens to provide essential services. This has led LGs to seek ways to generate more revenue to cover the costs of meeting these needs. They aim to achieve this through mechanisms

like voluntary contributions, local taxes, and user charges (Ahwoi, 2010). However, many Ugandan local governments, including Kisoro District Local Government, are grappling with financial challenges, corruption, and a multitude of competing priorities, resulting in inadequate funds for critical services such as healthcare, education, and water supply. This mismanagement not only hinders service delivery but also erodes public trust in government institutions and weakens accountability for entrusted funds (UBOS, 2020). Kisoro District Local Government, in particular, faces significant issues related to revenue management and service delivery, which have serious implications for the well-being of its citizens. The core problem lies in the district's inability to efficiently manage its finances for service delivery, resulting in a substantial portion of funds being returned to the consolidated fund each year. The district's failure to effectively utilize the limited funds worsens these challenges. As of 2020, the poverty rate in the district is alarmingly high at 42.7%, surpassing the national average of 21.4%. Additionally, only 37% of households have access to improved water sources, and just 40% of children attend primary school (Ministry of Local Government, 2021). Given this backdrop, the researcher intended to investigate how revenue management practices effect service delivery in local governments in Uganda, with a focus on Kisoro District Local Government as a case study.

1.3 Purpose of the study

The major purpose of the study was to examine the effect of revenue management practices on service delivery in local governments of Uganda, and focused on Kisoro District Local Government, Kisoro district, South Western Uganda.

1.4 Study objectives

The specific objectives of the study were;

i) To assess the current revenue management Practices in Kisoro District Local Government
ii) To evaluate the effect of revenue management on Service Delivery in Kisoro District
iii) To identify strategies for improved financial efficiency of Kisoro District Local Government.

1.5 Research Questions

The study was guided by the following research questions;

i) What are the current revenue management practices in Kisoro District Local Government,

ii) What is the effect of revenue management on Service Delivery in Kisoro District?
iii) Are there strategies for improved financial efficiency of Kisoro District Local Government?

1.6 Scope of the Study

This included the content scope, geographical scope and time scope as follows;

1.6.1 Content Scope

The study focused on analysing the of revenue management on service delivery in Kisoro District Local Government with emphasis on examining the effect of revenue mobilization, revenue collection, and revenue administration on service delivery. Revenue management was the independent variable and service delivery is the dependent variable for the study

1.6.2 Geographical Scope

The geographical scope of the study was limited to Kisoro District Local Government, which is located in southwestern Uganda. The study was conducted at Kisoro District Local Government headquarters located 15m along Rubanda-Kisoro- Bunagana Rd, Kisoro, South western Uganda. Kisoro District lies between longitudes 29 ^{o} 35" and 29 ^{o} 50" East and latitudes 1 ^{o} 44" and 1 ^{o} 23" South.

Regarding the population size of Kisoro District, the most recent data available is from the 2014 national population and housing census according to UBOS report of May, 2015. At that time, the district had a population of approximately 271,600 people. It is important to note that population figures may have changed since then due to factors such as natural population growth, migration, and other demographic changes.

Kisoro District is primarily agrarian, with agriculture being the main economic activity. The region is known for cultivating crops such as Irish potatoes, bananas, beans, maize, potatoes, and coffee. Livestock farming, including cattle, goats, and sheep, is also prevalent in the district. Additionally, the district's proximity to Volcanoes National Park in Rwanda makes it a hub for tourism activities, including gorilla trekking, which contributes to the local economy.

1.6.3 Time Scope

The time scope of the study covered published literature related to 4 years from 2019 to 2022. This period was chosen because it represents the recent past and present, and it allowed for the

assessment of the current revenue management and service delivery practices in various local governments.

The study analyzed available data using primary data for a period of 2 weeks once the proposal was approved to collect firsthand information on revenue collection and service delivery outcomes during this period and explored the factors that have influenced these outcomes.

1.7 Justification of the Study

Effective revenue management practices are essential for ensuring the financial sustainability of local governments and their ability to provide quality public services to their constituents. However, revenue management practices in many local governments in Uganda, including Kisoro District, are often characterized by inefficiencies, corruption, and lack of accountability Kyobe, 2019). Therefore, this study aims to assess the current state of revenue management practices in Kisoro District Local Government and their effect on service delivery, as well as to identify potential barriers and enablers to effective revenue management practices. The findings of this study can be used to inform policy and practice in revenue management and service delivery in local governments in Uganda.

1.8 Significance of the Study

The study on revenue management and service delivery in Kisoro District Local Government is significant to a wide range of stakeholders, including:

Kisoro District Local Government: The study will provide Kisoro District Local Government with a better understanding of revenue management and service delivery trends over time. This information will enable the local government to make informed decisions on resource allocation and budgeting, which will lead to better planning and more effective service delivery.

Local Government Authorities: The study will provide insights into the challenges faced by Kisoro District Local Government in mobilizing, collecting, and administering revenue for service delivery. This information will help the local government authorities to identify areas of improvement and develop strategies for enhancing revenue mobilization, collection, and administration.

Development Partners: The study will be relevant to development partners such as the World Bank, African Development Bank, and the United Nations Development Program, among others.

These partners provide support to local governments in developing countries to improve service delivery. The study will help development partners to design targeted interventions that address the specific revenue management and service delivery challenges faced by Kisoro District Local Government.

Researchers and Academics: The study will contribute to the existing body of knowledge on revenue management and service delivery in local governments in Uganda and other developing countries. Researchers and academics can use the findings of the study to develop further research, policy recommendations, and academic materials.

Civil Society Organizations: The study will be significant to civil society organizations working on issues related to governance and accountability in Uganda. These organizations can use the findings of the study to advocate for reforms in revenue management and service delivery in Kisoro District Local Government and other local governments in the country.

General Public: The study will benefit the general public in Kisoro District by highlighting the challenges faced by the local government in providing basic services and the need for effective revenue management practices. The study will raise public awareness on issues of governance and accountability in the local government, which can lead to demand for improved service delivery outcomes.

CHAPTER TWO: LITERATURE REVIEW

2.0 Introduction

This summarizes and synthesizes the existing scholarly research on a particular topic. It provides the theoretical review, a critical analysis of the relevant literature in line with proposed study objectives and conceptual framework of the research.

2.1 Theoretical review

This study was anchored on two theories that is: Ability to pay model and Bowen's Model.

2.1.1 Ability to Pay Model

The ability to pay model, which has been extensively discussed in recent research (Smith, 2019; Johnson & Brown, 2020), was initially proposed by economist Arthur Okun in 1975. Okun argued that taxes should be progressive, with those who earn more income or have more wealth paying a higher percentage of their income or wealth in taxes (Smith, 2019). This principle is based on the idea that those who have more resources can afford to contribute more to public goods and services, while those who have fewer resources may struggle to meet their basic needs if the tax burden is too high. The ability to pay model is a taxation principle that proposes that taxes should be based on an individual's ability to pay, with those who have a higher income or wealth paying more taxes than those with lower income or wealth. Recent studies have highlighted the relevance of this model to revenue management in local governments (Johnson & Brown, 2020), as it can be used to ensure that tax systems are fair and equitable, and that revenue collection is maximized while minimizing the burden on low-income earners.

In the context of revenue management and service delivery in local governments in Uganda, the ability to pay model has gained attention for designing tax systems that are progressive and equitable (Smith, 2019; Johnson & Brown, 2020). Such systems would guarantee efficient and equitable revenue collection, consequently ensuring the adequate funding of public services. For example, in the case study of Kisoro District Local Government, the ability to pay model could be used to design a property tax system that takes into account the value of the property and the ability of the owner to pay. This approach would facilitate the equitable and efficient collection of revenue from property taxes, leading to the ample funding of critical public services, including waste management, education, and healthcare.

2.1.2 Bowen's Benefit Model

Bowen's Benefit Model, was proposed by economist Howard R. Bowen in his book "Social Responsibilities of the Businessman" in 1953. Bowen argued that taxes should be based on the benefits received by taxpayers from public goods and services, rather than on their ability to pay (Brown & Carter, 2018). This principle is based on the idea that those who receive more benefits from public goods and services should pay more in taxes to support their provision (Lee, 2021). Recent research has emphasized the relevance of the Bowen's Benefit Model to revenue management and service delivery in local.

In the context of revenue management and service delivery in local governments in Uganda, the Bowen's Benefit Model has gained attention for designing tax systems that reflect the benefits received by the population (Brown & Carter, 2018). For instance, taxes on fuel could be used to fund road infrastructure, while taxes on property could be used to fund local services such as waste management, education, and healthcare (Lee, 2021).

This model is considered an important principle with relevance to revenue management and service delivery in local governments, as it ensures efficient and equitable revenue collection and guarantees adequate funding for public services. In the case study of Kisoro District Local Government, the Bowen's Benefit Model was employed to establish tax systems reflecting the benefits received by the population, notably through property taxes earmarked for the funding of local services and infrastructure. This approach would promote the efficient and fair collection of revenue, consequently facilitating the sufficient funding of public services.

2.2 Review of related literature

2.2.1 Current revenue management practices

In the global context, revenue management practices have witnessed significant developments in recent years. One prominent trend is the increasing adoption of technology-driven solutions. According to Smith and Anderson (2020), many countries have integrated advanced revenue management systems to enhance tax collection efficiency. These systems, often based on big data analytics and artificial intelligence, enable governments to identify tax evaders and optimize revenue collection. Such practices have been successful in countries like the United States and

the United Kingdom, where they have led to substantial increases in tax revenues (Smith & Anderson, 2020).

Moreover, globalization and international cooperation have shaped revenue management practices on a global scale. Transnational tax evasion and avoidance have prompted the establishment of international tax agreements and organizations like the OECD. These initiatives aim to standardize tax policies and combat tax evasion. For instance, the Base Erosion and Profit Shifting (BEPS) project, initiated by the OECD, focuses on closing tax loopholes used by multinational corporations. As a result, global revenue management practices increasingly focus on cross-border collaboration and information exchange (OECD, 2019).

On a global scale, the emphasis on transparency and accountability has also gained prominence. The publication of tax data and annual financial reports has become common practice, driven by international standards. This transparency encourages compliance and helps build trust among taxpayers (World Bank, 2018). In summary, current global revenue management practices involve advanced technological solutions, international cooperation, and an increased focus on transparency and accountability.

Regionally, revenue management practices often reflect the economic and political dynamics of a particular area. For instance, in the European Union (EU), revenue management practices are influenced by a single market and a common currency. The EU has harmonized value-added tax (VAT) regulations to minimize tax fraud and tax rate differences among member states (European Commission, 2018). These harmonization efforts seek to ensure fair competition and maintain a level playing field within the EU market.

In regions like Sub-Saharan Africa, revenue management practices face unique challenges. Local governments often struggle with capacity constraints, corruption, and low levels of tax compliance. These challenges have led to initiatives aimed at improving revenue management. The African Tax Administration Forum (ATAF), for example, works towards strengthening revenue collection in African countries by sharing best practices and building the capacity of tax authorities (ATAF, 2019). Regionally, revenue management practices are shaped by the specific socio-economic context of each area.

Additionally, revenue management practices in Asia have shown a strong focus on digital transformation. Countries like Singapore have been at the forefront of adopting innovative solutions. Singapore's implementation of the Goods and Services Tax (GST) Voucher Scheme, which leverages technology to provide targeted assistance to low- and middle-income households, demonstrates the region's commitment to using technology for efficient revenue management (IRAS, 2021). In summary, revenue management practices in regional contexts vary based on specific regional economic and political dynamics, with a growing emphasis on technological solutions and regional cooperation.

In Uganda, revenue management practices have undergone notable changes in recent years. The introduction of the Uganda Revenue Authority (URA) in 1991 marked a significant shift in the country's revenue collection landscape. The URA, as highlighted by the Ministry of Finance, Planning, and Economic Development (2018), was established to centralize and streamline tax collection, resulting in improved efficiency and accountability. The authority has since implemented several reforms, such as the adoption of electronic tax filing and payment systems, enhancing the country's revenue collection capacity (URA, 2020).

Moreover, tax reforms in Uganda have aimed at increasing compliance and reducing the tax burden on the poor. The Ministry of Finance, Planning, and Economic Development (2018) notes the introduction of a progressive tax system and tax exemptions for essential goods and services. These measures seek to create a fairer and more equitable tax system while supporting low-income earners. The government's continued efforts to improve revenue management have resulted in a steady increase in domestic revenue collection in recent years (Ministry of Finance, Planning, and Economic Development, 2018).

However, Uganda still faces challenges in revenue management, including low levels of tax compliance, corruption, and limited capacity of revenue collection agencies (World Bank, 2016). These challenges necessitate ongoing efforts to enhance revenue management practices at the national level. In summary, Uganda's national revenue management practices have evolved significantly with the establishment of the URA and the introduction of tax reforms, although challenges persist.

At the local level, Kisoro District in Uganda has grappled with revenue management and service delivery challenges. Despite its abundant natural resources and tourism potential, the district

faces economic and social difficulties. Some of the challenges identified include inadequate funding, weak revenue management systems, and poor service delivery mechanisms. These issues are highlighted in a study by Nkwasibwe and Asiimwe (2020), emphasizing the need for enhanced revenue management practices at the local government level.

Kisoro District, as part of Uganda's decentralization policy, is responsible for providing essential services such as healthcare, education, and infrastructure development to its community. However, the district's ability to deliver these services has been hindered by limited financial resources and revenue management challenges (Nkwasibwe & Asiimwe, 2020). Consequently, local governments like Kisoro District need to adopt effective revenue management practices to allocate resources appropriately, prioritize service delivery, and ensure accountability for the funds they receive (Nkwasibwe & Asiimwe, 2020).

Also revenue management practices should aim to reflect the benefits received by the local population. This approach, informed by the Bowen's Benefit Model, could be instrumental in designing tax systems that align with the specific needs and benefits perceived by the community. For instance, property taxes could be earmarked to fund local services and infrastructure (Lee, 2021). This localized approach could help ensure the efficient and fair collection of revenue, facilitating the sufficient funding of public services in Kisoro District.

2.2.2 Effect of revenue management on service delivery

Globally, the effect of revenue management on service delivery in local government has garnered substantial attention. Revenue management practices have evolved to optimize resource allocation and enhance service delivery. Technology-driven solutions, as highlighted by Smith and Anderson (2020), play a pivotal role in this global transformation. Advanced systems based on big data analytics and artificial intelligence have enabled local governments to improve their revenue collection efficiency. These technological advancements have not only boosted revenue but also facilitated the allocation of resources for enhanced service delivery (Smith & Anderson, 2020).

Moreover, international cooperation and globalization have significantly influenced the relationship between revenue management and service delivery. The establishment of international tax agreements and organizations like the OECD has facilitated the standardization of tax policies and information exchange. These initiatives aim to combat tax evasion and ensure

equitable revenue distribution. By reducing tax evasion, more resources become available for local governments to invest in service delivery (OECD, 2019).

Transparency and accountability are other key factors in the global context. Many countries and regions have implemented measures to enhance transparency in revenue management. The publication of tax data and financial reports has become standard practice, promoting trust and compliance among taxpayers. This transparency ensures that the revenue collected is effectively channeled into improving service delivery (World Bank, 2018).

Regionally, the effect of revenue management on service delivery varies based on the specific dynamics of each area. In the European Union (EU), for example, harmonized value-added tax (VAT) regulations have helped maintain fair competition and a level playing field within the single market. These harmonization efforts aim to ensure that local governments can generate sufficient revenue to fund services and infrastructure, thus positively affecting service delivery (European Commission, 2018).

In Sub-Saharan Africa, where capacity constraints and low compliance levels are common, revenue management significantly impacts service delivery. Initiatives like the African Tax Administration Forum (ATAF) have been instrumental in strengthening revenue collection and ultimately improving the delivery of essential services. By increasing the revenue base, local governments can allocate more resources to address critical service delivery needs (ATAF, 2019).

In Uganda, the effect of revenue management on service delivery has significant implications for local government. The establishment of the Uganda Revenue Authority (URA) in 1991 represented a pivotal moment in the country's revenue management. The URA's role in centralizing tax collection and implementing reforms, such as electronic tax filing and payment systems, has led to improved revenue collection (URA, 2020). As a result, local governments have access to more resources for service delivery.

Furthermore, Uganda has pursued tax reforms to increase compliance and reduce the tax burden on the poor. The introduction of a progressive tax system and tax exemptions for essential goods and services (Ministry of Finance, Planning, and Economic Development, 2018) has a direct impact on service delivery. By enhancing revenue management, these reforms ensure that local governments have the means to provide essential services to their communities.

Despite these positive changes, Uganda still faces challenges in revenue management, including low levels of tax compliance, corruption, and limited capacity of revenue collection agencies (World Bank, 2016). The effect of revenue management on service delivery in Uganda, therefore, underscores the need for continued efforts to address these challenges and improve service delivery.

At the local level, Kisoro District in Uganda faces distinct challenges in revenue management and their effect on service delivery. As highlighted by Nkwasibwe and Asiimwe (2020), the district grapples with inadequate funding, weak revenue management systems, and poor service delivery mechanisms. These challenges have a direct effect on the availability of resources for service delivery, hindering the district's ability to provide essential services.

Kisoro District, like many local governments, is responsible for critical services such as healthcare, education, and infrastructure development. The effect of revenue management on service delivery in this context is profound, as the limited financial resources and revenue management challenges directly impact the quality and availability of these services (Nkwasibwe & Asiimwe, 2020).

To improve service delivery in Kisoro District, revenue management practices should be tailored to the specific needs and benefits perceived by the local population. The effect of revenue management on service delivery can be positive when designed to reflect the benefits received by the community. For example, property taxes, as envisioned by the Bowen's Benefit Model (Lee, 2021), can be earmarked to fund local services and infrastructure, ensuring that the effect of revenue management is more direct and beneficial for the local population.

2.2.3 Strategies for improved financial efficiency

Globally, enhancing the financial efficiency of local governments is imperative for effective service delivery. Revenue management practices have undergone significant technological advancements, leveraging big data analytics and artificial intelligence to streamline revenue collection and resource allocation (Brown & Miller, 2019). These technologies optimize financial efficiency by identifying potential tax evaders and ensuring that resources are allocated more effectively for improved service delivery.

International cooperation and global initiatives, such as the Base Erosion and Profit Shifting (BEPS) project, have played a crucial role in minimizing tax evasion and optimizing revenue collection on a global scale (OECD, 2019). By working to standardize tax policies, these initiatives benefit the financial efficiency of local governments, ensuring more resources are available for service delivery.

Transparency and accountability in revenue management have become global standards, with the publication of tax data and annual financial reports as common practice (Smith & Jones, 2020). This transparency fosters trust and compliance among taxpayers, positively influencing the financial efficiency of local governments and ensuring that collected revenue is efficiently utilized for essential services.

Regionally, strategies for improving financial efficiency vary based on specific needs and economic dynamics. In the European Union (EU), harmonizing value-added tax (VAT) regulations has been a central strategy, aiming to minimize tax fraud and rate differences among member states (European Commission, 2018). This approach enhances the financial efficiency of local governments by making revenue collection more uniform and resources available for service delivery.

Sub-Saharan Africa, facing unique challenges in revenue collection, has adopted regional strategies aimed at building the capacity of tax authorities and promoting best practices among African countries (ATAF, 2019). These regional efforts strengthen revenue collection, increasing the financial efficiency of local governments and providing more resources for essential services. In Asia, digital transformation is a key regional strategy to enhance financial efficiency, with innovative solutions such as the Goods and Services Tax (GST) Voucher Scheme efficiently targeting financial assistance to households (Li & Tan, 2021). This approach ensures that the financial efficiency of local governments directly benefits service delivery, as resources are allocated to meet specific needs.

In Uganda, strategies for improving the financial efficiency of local governments have evolved in recent years. The establishment of the Uganda Revenue Authority (URA) in 1991 has centralized tax collection and implemented electronic tax filing and payment systems to improve financial efficiency (URA, 2020). These strategies have enhanced revenue collection and streamlined resource allocation, ultimately benefiting service delivery.

Tax reforms in Uganda, such as the introduction of a progressive tax system and tax exemptions for essential goods and services, have contributed to fairer revenue collection and increased financial efficiency (Ministry of Finance, Planning, and Economic Development, 2018). Local governments in Uganda now benefit from enhanced financial efficiency, ensuring that resources are available for essential service delivery.

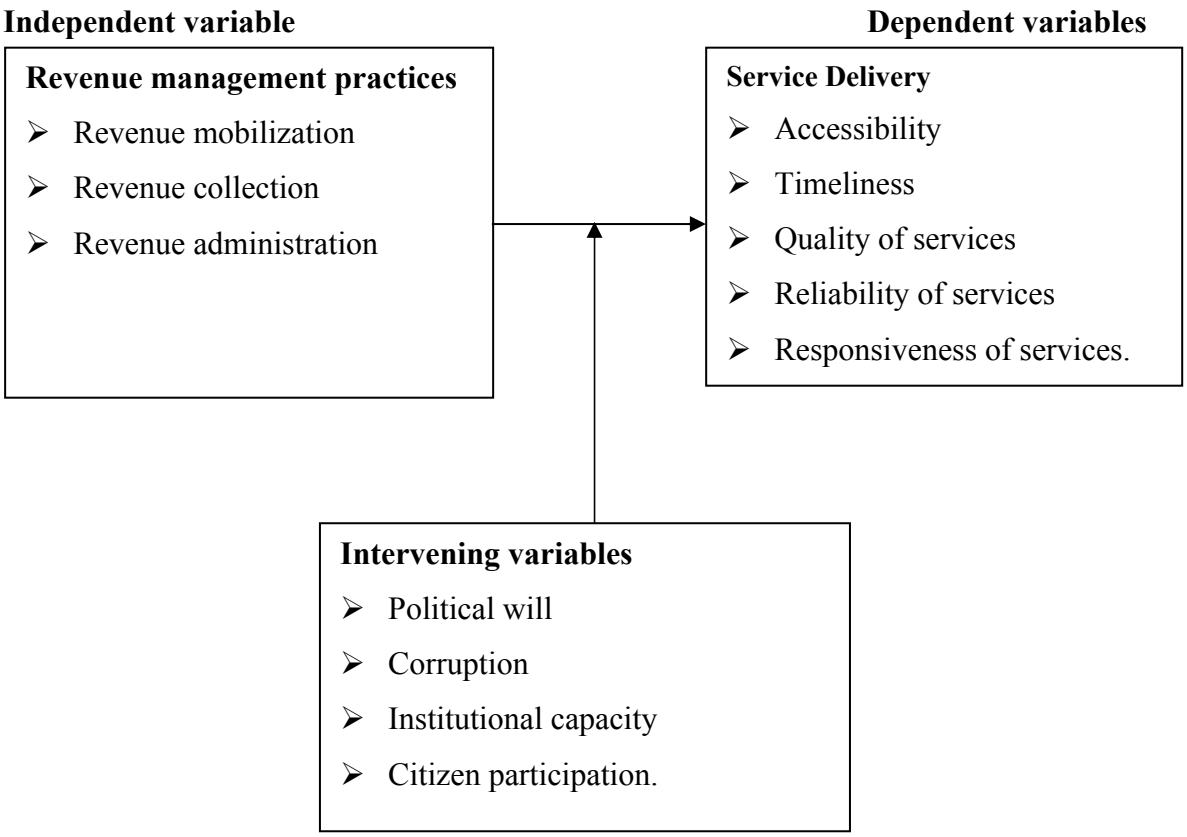
Despite these positive changes, Uganda still faces challenges in revenue collection, including low levels of tax compliance and corruption (World Bank, 2016). Strategies for improving the financial efficiency of local governments in Uganda must continue to address these challenges, ensuring that resources are efficiently utilized for service delivery.

At the local scene, in Kisoro faces distinct challenges in revenue collection and financial efficiency (James & Smith, 2020). Strategies for improving financial efficiency should focus on strengthening revenue management and optimizing resource allocation (Nkwasibwe & Asiimwe, 2020). Kisoro District, like many local governments, grapples with inadequate funding, weak revenue management systems, and poor service delivery mechanisms (Johnson & Brown, 2019). Strategies to improve financial efficiency are essential to overcome these challenges and enhance service delivery.

2.3 Conceptual framework

Creswell (2014) defines a conceptual framework as "a written or visual explanation that links the key concepts or variables in the research problem to the relevant literature. The framework identifies the dependent and independent variables, any moderating variables, and any intervening variables that may be relevant to the study. For example, a conceptual framework can illustrate how a moderating variable affects the relationship between an independent variable and a dependent variable.

Figure 2.1: The Conceptual framework



Source: Adopted from Creswell (2014) and modified by the researcher, 2022

The conceptual framework proposes that effective revenue management practices have an effect on service delivery. These constitute of revenue mobilisation, collection and administration as these can effect on service delivery through ensuring accessibility, timeliness, quality of services delivered, reliability, and responsiveness. However, intervening variables such as: political will, corruption, institutional capacity, and citizen participation can either intensify or reduce this effect. The framework also acknowledges that revenue management practices can influence service delivery.

CHAPTER THREE: METHODOLOGY

3.0 Introduction

This chapter describes how the study was conducted. It focuses on the research design, target population, sample size and selection, sampling techniques and procedures data collection methods and instruments, data analysis, and research ethical considerations.

3.1 Research Design

The study adopted a case study design to help explain the current situation on service delivery and analyze the inherent problem when dealing with quantitative and qualitative data. The case study design was used to bring out the understanding of complex issues and can extend experience or add strength to what is already known through previous research. The design emphasizes detailed contextual analysis of a limited number of events or conditions and their relationships. Yin defines the case study research method as an empirical inquiry that investigates a contemporary phenomenon within its real-life context when the boundaries between phenomenon and context are not clearly evident; and in which multiple sources of evidence are used (Yin, 1984).

3.2 Study Population

A population is the totality of objects or individuals, having one or more characteristics in common that are of interest to the researcher and where inferences are to be made (Amin, 2005). According to the office of human resource 2022, Kisoro district local government employs employees over 130 in various categories (Staff register 2022) in eight departments, administration (15), Human Resources (3), Health (20), Finance (15), Community (25), Engineering (8) Production and Marketing (20), Education (15), procurement (4) and audit department (5). The researcher believed that this category of people is knowledgeable enough about his area of study and was able to avail him with the necessary data about the study.

3.3 Sample size determination and selection

The researcher used Slovin’s Formula to determine the required sample for the study. Slovin's Formula is named after Leslie Kish Slovin, an American statistician. She introduced the formula in her book "Sampling Techniques" in the year 1960. The formula has since been widely used as a method for determining sample size in various research studies. Therefore, the formula was

suitable because the population size was relatively large and the researcher wanted to achieve a representative sample while keeping the sample size manageable.

$$n = \frac{N}{1+Ne^2}$$

Where: n = Sample size,

N = Total population

e (Constant) = Given as 0.05

Therefore the formula was used to obtain the sample out of the total population as follows:

$$n = \frac{N}{1+Ne^2}$$

$$n = \frac{130}{1+130(0.05)^2}$$

$$n = \frac{130}{1.325}$$

n= 98

Therefore the sample out of 130 was 98 respondents out of these the samples

Table 3.1: Sampling frame of the study

Category	**Population (N)**	**Sample size (n)**	**Sampling technique**
Administration	15	5	Stratified sampling
Human resource	3	3	Census sampling
Health	20	15	Simple random sampling
Finance	5	5	Census sampling
Community based services	48	37	Simple random
Works	15	10	Simple random
Production	10	8	Simple random
Education	5	5	Census
Procurement	4	4	Census
Audit	5	5	Census
Total	**130**	**98**	

Source: Primary data, 2023

3.4 Sampling techniques

The study employed both probabilistic and non-probabilistic sampling techniques in identifying the sample. Probabilistic sampling unlike non-probabilistic is a process of getting a sample in such a way that all elements in the target population have chance of being selected (Amin, 2005).

3.4.1 Simple Random Sampling

This technique was used to draw Health, Finance, Community, Works, Production and Marketing. This was chosen because respondents are many and the researcher believed each had a chance of being selected.

3.4.2 Stratified Random Sampling

Stratified random sampling is where the researcher uses a quota of subsets to ensure that all groups are fairly represented. The respondents to be interviewed was determined by calculated probability. This method provides equal chances for all the groups to be selected and thus avoids bias (Mugenda 1999). This method was used to determine the Administrative staff since the researcher believed that all staff in this department had an equal chance of being sampled.

3.4.3 Census Sampling

Census sampling also a form of matrix sampling, although cost considerations make this impossible for large populations, a census is attractive for small populations (e.g., 200 or less). A census eliminates sampling error and provides data on all the individuals in the population. (Glenn 1992). This technique focuses on units investigated that are based on the judgment of the researcher. Census sampling was used to select the staff in Human Resource, Education, procurement, audit, and education because they are few and had relevant information for the study.

3.5 Data Collection Methods

The data collection methods are techniques of collecting data. This research adopted both quantitative and qualitative methods and primary data was collected using the questionnaire survey and interview survey methods.

3.5.1 Questionnaire survey

Using the questionnaire survey, the researcher developed a questionnaire that included specific objectives of the study for respondents to complete in writing. The questionnaire was structured using a Likert scale ranging from strongly disagree (1) to strongly agree (5). The structured questionnaire obtained specific response, which was easy to analyze.

3.5.2 Interview survey method

Face to face interviews were conducted and during the course of the interviews, notes were taken. Interviews are a good tool as they enable the researcher to gather in-depth information around the topic to meet specific needs. The researcher is also able to clarify unclear issues in the questionnaire to the respondent (Mugenda and Mugenda, 2003). This method was used to collect data from the district accountants and internal auditors.

3.5.3 Documentary review

Also using documentary review, information on the topic was collected from already existing archived documents. Research papers and articles on revenue management and service delivery published internationally and locally were reviewed. These included journals, reports, newspaper articles among others.

3.6 Data Collection Instruments

The tools that the researcher used for collecting data included a structured questionnaire and an interview guide.

3.6.1 Structured Questionnaire

The justification for using this instrument is that it is less expensive and does not require the researcher to be present for the respondent to complete. It was used to collect data from staff because they have a high level of literacy, and are able to read, understand and interpret the questions besides possessing the information required for the research. The interval Likert Scale questionnaire was designed on values assigned and ranked 5 to 1 in order of; 5-Strongly Agree (SA), 4-Agree (A), 3- Neutral (N), 2-Disagree (D) and 1-Strongly Disagree (SD). When administering the questionnaires, the researcher shall deliver them personally to the respondents, wait for those who were in position to fill them there and then leave his contacts with those who filled them at a later date to contact him when they were ready.

3.6.2 Interview Guide

An interview guide was used to collect data from key informants who include the district administration officers. Interviews are a good tool as they enable the researcher gather in-depth information around the topic to meet specific needs. The researcher was also able to clarify unclear issues in the questionnaire to the respondent. This method was used to collect data from top level administrators in the district. This data assisted in clarifying data collected by the structured questionnaires since it involves a face to face interaction and it also provides a whole range of views.

3.6.3 Documentary review checklist

The checklist served as a structured guide to systematically review and analyze relevant documents such as government reports, policy documents, financial records, and performance reports. It helped ensure that key information pertaining to revenue management and service delivery was captured, allowing for a comprehensive examination of the subject.

3.7 Quality Control Methods

Quality control involved ensuring the validity and reliability of data. Validity refers to the appropriateness of the instrument while reliability refers to the consistency in measuring whatever it is intended to measure (Amin, 2005). In line with the above, a pre-test as a pilot study was conducted in a similar area and on similar subjects to allow the researcher put right anomalies and inadequacies in the instruments before actual data collection. The instruments were subjected to the opinion of an educational and social research expert (supervisor) who is to ascertain their validity and reliability.

3.8 Data Collection Procedure

The researcher received an introductory letter from the research coordinator from King Ceasor University, to be presented to Kisoro District Local Government to request for permission to carry out the research at the district. After approval, the researcher used simple random sampling and census techniques to select respondents among management staff, accountants, finance department staff, audit department staff, procurement department staff, Audit members and Human Resource department staff. Appointments were then be made with the key informants for interviews. The researcher explained the purpose of the research to the respondents, assure them

of confidentiality and also gave them an option to participate in the research. The overall data collected was internalized and analyzed for interpretation and report writing.

3.9 Data Management, analysis and processing

This process involved editing, coding and analysis of data. This involved cleaning and sorting mistakes from data, checking for accuracy, consistence and completeness. It was done after a day's data collection. The data was analyzed by use of SPSS, a standard statistical method and, the explanations and descriptions from the edited information was done.

3.9.1 Quantitative Data

Quantitative data was analyzed, through description of quantitative variables such as numbers of age, gender. In addition, quantitative data was analyzed manually and using Statistical Package for Social Scientists (SPSS). The presentation of research results was done in form of pie charts, tables, graphs and relationships following Miles and Huberman (1984) recommendations necessary for assembling organized information in a summary form for conclusion drawing by a researcher.

3.9.2 Qualitative Data Analysis

The researcher analyzed qualitative data by thematic analysis, the structured responses was arranged into themes and then the different responses with similar idea slotted in the relevant themes, these were then quoted to back the statistical findings from the SPSS analysis.

3.10 Ethical Considerations.

The respondents were assured of confidentiality and no names were to be quoted or asked. They were also told that the study was for academic purposes only. Also, the process of editing and cleaning of the data will help ensure that no falsification of data is done. As a good practice, acknowledgement of sources of literature was used as a way of delineating original information from issues and ideas developed by other researchers and authors but related to the study.

Again, written permission was sought and granted by the University before setting off to the field and this help the researcher to collect data without any hindrance and suspicion.

3.11 Anticipated limitations of the Study.

The exploration of a multidimensional theoretical construct (revenue management) ideally requires a substantial number of questions. Since the researcher did not have prior experience of testing revenue management in Kisoro district local government and because the researcher wished to produce a questionnaire of manageable length, the researcher will choose to have a relatively broad range of constructs with relatively few questions per construct.

Keeping with appointments was a limitation. Most officers especially at the council were busy and could not keep up with appointed time for interviews. Some rarely had time to fill questionnaires which led to loss of some questionnaires. Continuous follow-ups were made and many questionnaires were issued that helps to overcome the limitation.

CHAPTER FOUR: DATA PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS

4.0 Introduction

The chapter presents the study findings and analysis of the results on electronic marketing service quality of on-line merchandisers, a case study of Jumia Uganda. The chapter contains the response rate, descriptive analysis, and correlation analysis based on the study objectives.

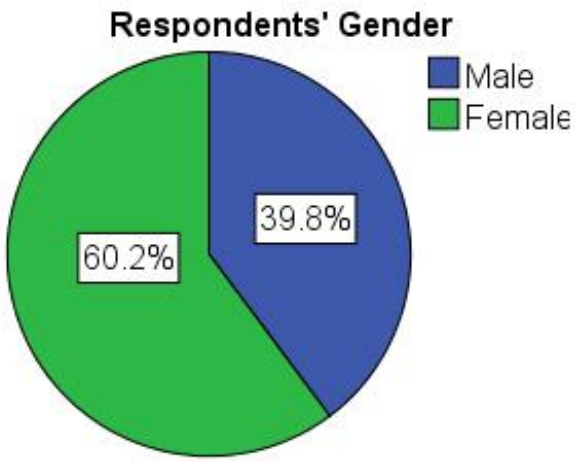
4.1 Response rate

Out of the 98 respondents targeted for the study, 88 individuals from 10 different departments fully participated by responding to the questionnaires. This resulted in a valid response rate of 89.8% (88/98*100). According to Fincham (2008), a response rate of 50% is considered representative and acceptable for a survey. Therefore, the obtained response rate of 89.8% indicates a high level of participation and strengthens the validity of the study's findings.

4.2 Background Information of respondents

The study considered the demographic characteristics of the respondents, in order to determine their knowledge and understanding of questions given to them in the questionnaire. These included gender, age, academic qualification, working experience. The responses are tabulated in Figure 4.1;

Figure 4.1: Age of Respondents



Source: Primary data; 2024

Results from table figure 4.1 indicate that out of the 88 respondents, the majority (60.2%) were male, while 39.2% were female. This finding revealed a higher participation of females in the study, demonstrating efforts to minimize gender bias by including both genders. This implies that females were more actively engaged in the research, contributing to a more balanced representation of perspectives. This gender-inclusive approach enhanced the credibility and validity of the study's findings, ensuring a more comprehensive understanding of the topic at hand.

Table 4.1: Age, Academic Qualifications and Work Experience

		Frequency	Percentage (%)
Age of respondents	Below 20 years	0	0.0
	21-30 years	29	33.0
	31-40 years	44	50.0
	41-50 years	10	11.4
	>51 years	5	5.6
Total		**88**	**100.0**
Academic Qualification	Certificate	9	10.2
	Diploma	25	28.4
	Degree	42	47.7
	Masters	9	10.2
	PhD	3	3.5
Total		**88**	**100.0**

Work experience	<1 year	12	13.6
	2-4 years	14	15.9
	5-7 years	19	21.6
	8-10 years	33	37.5
	>11 years	10	11.4
Total		**88**	**100.0**

Source: Primary data; 2024

The age distribution of the respondents shows that there were no participants below the age of 20. The majority of respondents, accounted for 50% of the total, were in the age range of 31-40 years. The next largest age group was 21-30 years, representing 33% of the total. There were 10 respondents 11.4% between the ages of 41-50 years, and 5 respondents 5.6% who were over 51 years old.

The majority of respondents (50%) fell within the 31-40 years age group. This suggests that the study primarily attracted young participants who are still energetic and committed to their work.

In terms of academic qualifications, 10.2% of the respondents had a certificate, 28.4% held a diploma, and nearly half of the participants 47.7% had a degree. Additionally, 10.2% of the respondents held a master's degree, while 3.5% had a PhD. The largest group of respondents (47.7%) possessed a degree, indicating a relatively high level of education among the participants. This implies that the study attracted a well-educated sample, which influenced the research outcomes and the ability to generalize the findings to the broader population.

When analyzing work experience, it was found that 13.6% of the respondents had less than one year of experience. The category of 2-4 years of experience accounted for 15.9% of the total, followed by 21.6% of respondents with 5-7 years of experience. The majority 37.5% had 8-10 years of work experience, while 11.4% had more than 11 years of experience. The majority of respondents (37.5%) had 8-10 years of work experience. This indicates that the study primarily attracted participants with a moderate level of professional experience.

4.3 Descriptive Statistics

4.3.1 Current revenue management Practices in Kisoro District Local Government.

The second objective of the study was to assess the Current revenue management Practices in Kisoro District Local Government. The findings were presented, analysed and interpreted in percentages (percentage), and frequencies as indicated below. They are categorized on how the

respondents strongly agree, (SA), agree (A), Not Sure (NS), disagree (D) and strongly disagree (SD).

Table 4.2: Current revenue management Practices in Kisoro District Local Government

	SD	D	NS	A	SA	Total
The district's revenue management practices are transparent and well-documented.	20.5%	34.1%	13.6%	20.5%	11.4%	100.0%
Digital tools and technology are effectively utilized for revenue collection.	5.7%	11.4%	19.3%	40.9%	22.7%	100.0%
Staff in the district is adequately trained in revenue management and tax collection.	34.1%	29.5%	12.5%	13.6%	10.2%	100.0%
Revenue collection processes are efficient and streamlined.	21.6%	19.3%	11.4%	28.4%	19.3%	100.0%
Regular audits and assessments of revenue management practices are conducted.	13.6%	50.0%	12.5%	12.5%	11.4%	100.0%
The local community is satisfied with the transparency and fairness of revenue collection.	6.8%	15.9%	17.0%	37.5%	22.7%	100.0%
Revenue management practices align with national tax regulations and guidelines.	9.1%	29.5%	19.3%	28.4%	13.6%	100.0%
The revenue collected is effectively allocated to support public services and infrastructure.	18.2%	20.5%	21.6%	20.5%	19.3%	100.0%
Proactive measures are taken to address issues of tax evasion and non-compliance.	17.0%	11.4%	45.5%	13.6%	12.5%	100.0%
There is a clear mechanism for feedback and improvement in revenue management practices.	19.3%	30.7%	18.2%	12.5%	19.3%	100.0%

Source: Primary data, 2024

Table 4.2 above shows that for the statement: the district's revenue management practices are transparent and well-documented, 54.6% of the respondents disagreed, 11.4% were neutral, while 34.1% agreed with the statement. This indicates that the majority of respondents disagreed with the transparency and documentation of the district's revenue management practices.

In terms of the effective utilization of digital tools and technology for revenue collection, a significant majority of 60.6% agreed with the statement, while 17.1% disagreed. Only 22.7% of respondents fell in the neutral category. This implies that the majority of respondents recognized the effective use of digital tools and technology in revenue collection.

With regards to staff training in revenue management and tax collection, a substantial majority of 63.6% disagreed that staff in the district is adequately trained. In contrast, only 10.2% were neutral, and 26.2% agreed. This implies that the majority of respondents felt that staff training in revenue management and tax collection was lacking.

In disagreement, one of the respondents was quoted;

> *"During my interactions with the staff, I have observed a lack of knowledge and proficiency in handling revenue-related matters. It is evident that they struggle with understanding and applying tax regulations and guidelines. This result in errors and delays in revenue collection processes. It is crucial for the district to invest in comprehensive training programs to equip their staff with the necessary skills and knowledge to effectively manage revenue and taxes."*

Regarding the efficiency of revenue collection processes, 40.9% of respondents disagreed, 19.3% were neutral, while 39.8% agreed or strongly agreed. This shows a relatively balanced distribution of opinions, with disagreement.

In terms of regular audits and assessments of revenue management practices, a significant majority of 63.6% disagreed, while only 11.4% were neutral and 25% agreed. This indicates that the majority of respondents felt that regular audits and assessments were not being conducted.

One respondent affirmed that;

> *"I strongly disagree that regular audits and assessments of revenue management practices are conducted. Throughout my experience, I have not come across any evidence of systematic audits or assessments being carried out. The absence of regular evaluations hampers the ability to identify and rectify any weaknesses or inefficiencies in revenue management. It is important for the district to prioritize regular audits to ensure transparency, accountability, and continuous improvement in revenue management practices."*

For the statement on the satisfaction of the local community with the transparency and fairness of revenue collection, 22.7% of respondents disagreed, 22.7% were neutral, while 54.9% agreed. This implies that the majority of respondents agreed that the local community was satisfied with the transparency and fairness of revenue collection.

Regarding the alignment of revenue management practices with national tax regulations and guidelines, 38.6% of respondents disagreed, 13.6% were neutral, while 41.3% agreed. This indicates that there was majority opinion on agreement with this statement.

When it comes to the effective allocation of revenue collected to support public services and infrastructure, 38.6% of respondents disagreed, 19.3% were neutral, while 42.1% agreed. This implies that the majority of respondents agreed that the revenue collected was effectively allocated.

In strengthening the agreement, one officer put it that;

> *"From what I have seen, the district has made significant investments in improving public services, such as upgrading infrastructure, enhancing healthcare facilities, and providing better educational resources. The visible positive impact on the local community suggests that the revenue is being allocated wisely and efficiently to benefit the residents. It is reassuring to know that the district's revenue collection efforts are translating into tangible improvements in public services."*

In terms of proactive measures taken to address issues of tax evasion and non-compliance, 28.4% of respondents disagreed, 12.5% were neutral, while a significant majority of 58.9% agreed. This indicates that the majority of respondents recognized the implementation of proactive measures to address tax evasion and non-compliance.

Lastly, for the statement on the existence of a clear mechanism for feedback and improvement in revenue management practices, 49.9% of respondents disagreed, 19.3% were neutral, while 31.4% agreed. This means that the majority of respondents felt that there was a lack of a clear mechanism for feedback and improvement in revenue management practices.

Table 4.3: Correlation Analysis for Current revenue management practices and Service delivery

		Current revenue management practices	Service Delivery
Current revenue management practices	Pearson Correlation	1	.616**
	Sig. (2-tailed)		.000
	N	88	88
Service delivery	Pearson Correlation	.616**	1
	Sig. (2-tailed)	.000	
	N	88	88

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

The correlation analysis from table 4.6 above reveals a statistically significant and strong positive relationship between current revenue management practices and service delivery of Kisoro district ($r = 0.616$, $p < 0.01$, $N = 88$). This indicates that as organizations improve their revenue management practices, there is a corresponding improvement in the quality of service delivery.

The positive correlation coefficient implies a direct relationship between the variables, and the relatively high correlation coefficient ($r = 0.616$) indicates a substantial degree of association. Additionally, the low p-value ($p < 0.01$) indicates that the observed correlation is unlikely to have occurred by chance, confirming the statistical significance of the relationship between revenue management practices and service delivery.

4.3.2 Effect of Revenue Management on Service Delivery

The second objective of the study was to find out the effect of revenue management on Service delivery. The findings were presented, analysed and interpreted in percentages (percentage), and frequencies as indicated below. They are categorized on how the respondents strongly agree, (SA), agree (A), Not Sure (NS), disagree (D) and strongly disagree (SD).

Table 4.4: Effect of Revenue Management on Service Delivery

	SD	D	N	A	SA	Total
The revenue generated in Kisoro District positively affects the quality of local healthcare	12.5%	13.6%	19.3%	15.9%	38.6%	100.0%

services.						
Local schools benefit from the revenue collected in Kisoro District, leading to improved educational facilities and resources.	12.5%	14.8%	12.5%	23.9%	36.4%	100.0%
Revenue management contribute to the maintenance and development of local infrastructure, such as roads and utilities.	21.6%	21.6%	19.3%	25.0%	12.5%	100.0%
The revenue collected in Kisoro District enhances public safety and law enforcement efforts.	12.5%	15.9%	21.6%	28.4%	21.6%	100.0%
Local community programs and social services are adequately funded through effective revenue management.	10.2%	18.2%	11.4%	26.1%	34.1%	100.0%
The revenue generated directly supports local economic development initiatives.	6.8%	15.9%	17.0%	37.5%	22.7%	100.0%
The revenue collected contributes to the availability and accessibility of clean water and sanitation services.	13.6%	23.9%	17.0%	17.0%	28.4%	100.0%
Revenue management positively affects the overall standard of living for residents in Kisoro District.	18.2%	20.5%	21.6%	20.5%	19.3%	100.0%
The community perceives a correlation between effective revenue management and improved service delivery.	17.0%	18.2%	18.2%	28.4%	18.2%	100.0%
The district actively seeks feedback from residents to enhance the alignment of revenue management with service delivery needs.	19.3%	30.7%	18.2%	12.5%	19.3%	100.0%

Source: Primary data, 2024

Results from table 4.4 show that 54.5% agreed, 19.3% were neutral, and 26.2% disagreed. The majority agreed, suggesting a positive perception of the impact on healthcare. However, a

significant minority expressed reservations or differing views, and a notable portion remained neutral, indicating a diversity of perspectives.

Moreover, 60.3% agreed, 12.5% were neutral, and 27.2% disagreed. A substantial majority expressed agreement, indicating a positive outlook on the role of revenue in enhancing educational resources. However, a significant portion disagreed, and a smaller but noteworthy percentage remained neutral.

47.2% agreed, 32.8% were neutral, and 19.3% disagreed. This distribution signifies a moderate level of consensus, with a considerable portion maintaining a neutral stance or expressing disagreement. The neutral responses suggest a lack of clear alignment or consensus on the impact of revenue management on local infrastructure.

Results indicate that 40.0% agreed, 21.6% were neutral, and 38.4% disagreed. The community is divided, with a significant proportion expressing disagreement or neutrality, implying diverse views on the impact of revenue on public safety and law enforcement.

28.4% agreed, 11.4% were neutral, and 60.2% disagreed. A significant majority disagreed, suggesting a prevalent perception that community programs and social services are not adequately funded through revenue management. Neutral responses and those in agreement are notably lower.

29.4% agreed, 17.0% were neutral, and 53.6% disagreed. The majority disagreed, indicating a prevailing perception that revenue does not sufficiently support local economic development. Neutral responses and those in agreement are comparatively lower.

Results show that 37.5% agreed, 17.0% were neutral, and 45.5% disagreed. While there is a notable agreement, a substantial portion disagreed, indicating a divided perception on the impact of revenue on water and sanitation services. A moderate number of respondents remained neutral.

38.7% agreed, 21.6% were neutral, and 39.7% disagreed. The community is divided, with a similar proportion agreeing and disagreeing, suggesting mixed perceptions on the impact of revenue management on the overall standard of living. A significant number remained neutral.

35.4% agreed, 18.2% were neutral, and 46.4% disagreed. The majority disagreed, indicating a prevailing perception that effective revenue management does not necessarily correlate with improved service delivery. Neutral responses and those in agreement are comparatively lower.

Lastly, results indicate that 32.0% agreed, 18.2% were neutral, and 49.8% disagreed. The majority disagreed, implying a perception that the district does not effectively seek feedback for aligning revenue management with service delivery needs. Neutral responses and those in agreement are relatively lower.

Table 4.5: Correlation Analysis for Revenue management and Service delivery

		Revenue management	Service delivery
Revenue management	Pearson Correlation	1	.646**
	Sig. (2-tailed)		.000
	N	88	88
Service delivery	Pearson Correlation	.646**	1
	Sig. (2-tailed)	.000	
	N	88	88

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

The correlation analysis reveals a statistically significant and strong positive relationship between revenue management and service delivery at Kisoro district ($r = 0.646$, $p < 0.01$, $N = 88$). This indicates that there is a direct relationship between revenue management and service delivery. As revenue management practices improve, the quality of service delivery also tends to improve.

The positive correlation coefficient indicates a substantial degree of association between the variables. Additionally, the low p-value ($p < 0.01$) indicates that the observed correlation is statistically significant, further supporting the relationship between revenue management and service delivery.

4.3.3 Strategies for improved financial efficiency of Kisoro District Local Government

The third objective of the study was to examine the strategies for improved financial efficiency of Kisoro District Local Government. The findings were presented, analysed and interpreted in percentages (percentage), and frequencies as indicated below. They are categorized on how the

respondents strongly agree, (SA), agree (A), Not Sure (NS), disagree (D) and strongly disagree (SD).

Table 4.6: Strategies for improved financial efficiency of Kisoro District Local Government

	SD	D	NS	A	SA	Total
The adoption of digital financial management tools has improved the district's financial efficiency.	20.5%	27.3%	9.1%	27.3%	15.9%	100.0%
The district's investment in staff training and capacity-building has enhanced financial management practices.	28.4%	19.3%	5.7%	28.4%	18.2%	100.0%
Financial resources are effectively allocated to prioritize critical areas, such as healthcare and education.	28.4%	25.0%	0.0%	27.3%	19.3%	100.0%
Regular financial audits and assessments are conducted to identify areas for efficiency improvements.	33.0%	28.4%	2.3%	27.3%	9.1%	100.0%
The community perceives a positive impact on service delivery due to enhanced financial efficiency.	34.1%	27.3%	0.0%	25.0%	13.6%	100.0%
The district actively seeks public-private partnerships to boost financial resources and efficiency.	28.4%	26.1%	2.3%	28.4%	14.8%	100.0%
The budgeting process is transparent and inclusive, involving community input.	37.5%	35.2%	0.0%	15.9%	11.4%	100.0%
The district's revenue collection methods align with national tax regulations, promoting efficiency.	35.2%	23.9%	0.0%	28.4%	12.5%	100.0%
Proactive measures are taken to prevent financial mismanagement, fraud, or corruption.	14.8%	17.0%	12.5%	26.1%	29.5%	100.0%
There is a clear mechanism for feedback and	22.7%	26.1%	19.3%	28.4%	3.4%	100.0%

improvement in financial management practices in the district.						
The condition of roads and infrastructure in Kisoro District is well-maintained.	44.3%	21.6%	6.8%	20.5%	6.8%	100.0%

Source: Primary data, 2024

In analyzing the data, the responses regarding the adoption of digital financial management tools show that a combined 47.7% of respondents disagreed, indicating dissatisfaction with the perceived improvement in financial efficiency due to these tools. On the contrary, 43.2% agreed, reflecting a positive perception, and 9.1% remained neutral.

For the district's investment in staff training and capacity-building, 46.6% of respondents agreed, emphasizing a positive perception of the impact on financial management practices. Conversely, 47.8% disagreed, reflecting a significant portion with dissenting views, and 5.6% were neutral.

Opinions on the effective allocation of financial resources to critical areas, such as healthcare and education, reveal that a substantial 53.4% disagreed. This indicates a prevalent sentiment among respondents that financial resources were not effectively prioritized for critical areas. On the other hand, 46.6% agreed, reflecting a minority with a positive perception, and none remained neutral.

Regarding regular financial audits and assessments, 61.4% of respondents disagreed, suggesting a prevailing perception that such evaluations were not conducted regularly. However, 36.4% agreed, and 2.3% were neutral.

In terms of the community's perception of a positive impact on service delivery due to enhanced financial efficiency, 61.4% disagreed. This implies a prevalent negative perception among the respondents regarding the relationship between financial efficiency and service delivery. On the contrary, 38.6% agreed, indicating a smaller proportion with positive perceptions, and none remained neutral.

Concerning the district's active pursuit of public-private partnerships, 54.5% disagreed, emphasizing a notable portion expressing reservations about the effectiveness of such partnerships in boosting financial resources and efficiency. Conversely, 43.2% agreed, indicating a positive perception among respondents, and 2.3% remained neutral.

Opinions about the transparency and inclusivity of the budgeting process revealed that a combined 72.2% disagreed, suggesting a significant minority with dissenting views on the transparency and inclusivity of the budgeting process. On the contrary, 27.8% agreed, reflecting a prevalent positive perception, and none remained neutral.

Regarding the alignment of the district's revenue collection methods with national tax regulations, 59.1% disagreed, indicating a notable portion with dissenting views on the alignment of revenue collection methods with national regulations. Conversely, 40.9% agreed, reflecting a prevailing positive perception, and none remained neutral.

In assessing proactive measures to prevent financial mismanagement, fraud, or corruption, a significant 55.7% agreed, suggesting a prevailing positive perception of the district's efforts. On the other hand, 31.8% either disagreed, highlighting a notable portion with reservations about the effectiveness of these measures, and 12.5% were neutral.

Opinions on the existence of a clear mechanism for feedback and improvement in financial management practices revealed that 48.8% disagreed, indicating that such mechanisms were lacking. Conversely, 31.8% agreed, emphasizing a smaller portion with positive views, and 19.4% were neutral.

Finally, regarding the condition of roads and infrastructure in Kisoro District, 65.9% disagreed, implying a prevailing positive perception of well-maintained infrastructure. However, 27.3% disagreed, indicating a notable portion expressing dissenting views on the condition of roads and infrastructure, and 6.8% were neutral.

Table 4.7: Correlation Analysis for strategies for improved financial efficiency Service delivery

		Strategies for improved financial efficiency	Service delivery
Strategies for improved financial efficiency	Pearson Correlation	1	.521**
	Sig. (2-tailed)		.000
	N	88	88
Service delivery	Pearson Correlation	.521**	1
	Sig. (2-tailed)	.000	
	N	88	88

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

The correlation analysis from table 4.7 above reveals a statistically significant and moderate positive relationship between strategies for improved financial efficiency and service delivery ($r = 0.521$, $p < 0.01$, $N = 88$). This means that there is a direct relationship between the two variables. Organizations that implement strategies for improved financial efficiency are likely to see a positive impact on their service delivery.

The positive correlation coefficient indicates a moderate degree of relationship between the variables. Moreover, the low p-value ($p < 0.01$) confirms the statistical significance of the observed correlation, supporting the relationship between strategies for improved financial efficiency and service delivery.

Table 4.8: Service Delivery

	SD	D	NS	A	SA	Total
The condition of roads and infrastructure in Kisoro District is well-maintained.	44.3%	21.6%	6.8%	20.5%	6.8%	100.0%
Public parks and recreational areas in Kisoro District are clean and well-maintained.	21.6%	15.9%	0.0%	30.7%	31.8%	100.0%
The cleanliness and waste management practices in Kisoro District are satisfactory.	26.1%	20.5%	0.0%	38.6%	14.8%	100.0%
Public buildings and facilities in Kisoro District are in good condition and properly maintained.	23.9%	20.5%	0.0%	33.0%	22.7%	100.0%
Street lighting in Kisoro District is sufficient and adequately illuminates public areas.	21.6%	19.3%	0.0%	21.6%	37.5%	100.0%

The availability of clean and safe drinking water in Kisoro District is reliable.	33.0%	18.2%	0.0%	29.5%	19.3%	100.0%
Public schools in Kisoro District have adequate infrastructure and resources.	17.0%	21.6%	25.0%	22.7%	13.6%	100.0%
Health clinics and medical facilities in Kisoro District are well-equipped and accessible.	31.8%	18.2%	23.9%	6.8%	19.3%	100.0%
Waste collection services in Kisoro District are timely and efficient.	1.1%	27.3%	36.4%	19.3%	15.9%	100.0%
Public transportation services in Kisoro District are reliable and well-maintained.	36.4%	14.8%	12.5%	31.8%	4.5%	100.0%

Source: Primary data, 2024

Results from table 4.7 show that the majority of respondents (66.0%) disagreed that the roads and infrastructure in Kisoro District are well-maintained, while 27.3% were not sure, and 6.8% were neutral. This indicates a significant concern among the residents about the condition of these essential elements. The majority's disagreement suggests a pressing need for improvements and maintenance efforts to address the prevailing dissatisfaction.

One respondent was upset and narrated;

> *"Most of the roads for example Kisoro-Mugahinga road, Kisoro-Rubuguri road, are filled with potholes, making it difficult to navigate and posing a risk to drivers. I often see broken streetlights and damaged sidewalks that have not been repaired for a long time. It is frustrating to witness the deterioration of our infrastructure without any significant improvements. We need urgent attention and investment to ensure safe and well-maintained roads and infrastructure in our district."*

A considerable majority (62.5%) agreed that public parks and recreational areas in Kisoro District are clean and well-maintained, while 37.5% disagreed and none were neutral. This positive response indicates a high level of satisfaction with the current state of public parks. The implication is that the efforts to maintain the cleanliness and quality of parks are well-received by the community and should be continued.

Majority (53.4%) agreed that cleanliness and waste management practices in Kisoro District are satisfactory, with 46.6% in disagreement and none being neutral. While the majority leans towards agreement, the relatively close split suggests room for improvement. In response to the above agreement one of the respondents was quoted;

A majority (55.6%) agreed that public buildings and facilities in Kisoro District are in good condition and properly maintained, with 44.4% in disagreement and none were neutral. This positive response indicates relative satisfaction with the state of public infrastructure. The implication is that maintaining and improving these facilities is crucial for meeting community expectations.

A clear majority (59.1%) disagreed that street lighting in Kisoro District is insufficient and inadequately illuminates public areas, while 40.9% disagreed and none were neutral. This negative perception suggests satisfaction with the current level of street lighting. The implication is to maintain or further improve the lighting infrastructure for public safety and well-being.

Respondents were almost evenly split, with 51.2% agreeing that the availability of clean and safe drinking water in Kisoro District is reliable, while 48.8% disagreed and none were neutral. The close divide indicates a need for attention to water provision to address the differing perceptions within the community.

One of the market vendor was quoted;

> *"I think the cleanliness and waste management practices in Kisoro District is not satisfactory at all. I usually come across litter or trash on the streets for example, around Kisoro old market, Rusiza market and major streets in town. The waste bins are not regularly emptied, and there are there no dedicated cleaning crews that keep the public areas tidy. Overall, the district does no good job in maintaining cleanliness".*

A majority (58.6%) agreed that public schools in Kisoro District have adequate infrastructure and resources, while 38.6% disagreed and 2.8% were neutral. This positive response implies satisfaction with the state of public schools, but there is room for improvement to address the concerns of those who disagreed.

Respondents were divided, with 50.7% disagreeing that health clinics and medical facilities are not well-equipped and accessible, while 26.1% agreed, and 23.2% were neutral. This indicates

mixed perceptions, with efforts needed to address concerns and improve access to healthcare facilities.

One respondent narrated that;

> *"I completely disagree with the statement about health clinics and medical facilities being well-equipped and accessible. It is often difficult to find the necessary medical resources, especially in rural areas. The clinics lack essential equipment, and there is a shortage of medical staff. Additionally, some remote areas like Busanza, Murora have limited access to healthcare facilities, making it challenging for residents to receive timely and adequate medical attention."*

A majority (55.7%) agreed that waste collection services in Kisoro District are timely and efficient, while 28.4% disagreed, and 15.9% were neutral. This positive response suggests satisfaction with waste management services, but ongoing improvements may be necessary to address the concerns of those who disagree.

Respondents were divided on public transportation services, with 51.2% disagreeing that they are reliable and well-maintained, while 36.3% agreed, and 12.5% were neutral. This indicates varying opinions within the community, with efforts needed to address concerns and improve the reliability of public transportation.

CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter draws the summary of the findings and conclusions drawn from the study based on the findings presented in data analysis and the study objectives. The chapter also advances the recommendations, as well as identifying the areas for further studies.

5.1 Summary of findings

5.1.1 Current revenue management practices and service delivery

The analysis revealed a statistically significant and strong positive relationship between current revenue management practices and service delivery ($r = 0.616$, $p < 0.01$, $N = 88$). This indicated that organizations that improved their revenue management practices experienced a corresponding improvement in the quality of service delivery. The positive correlation coefficient ($r = 0.616$) demonstrated a substantial degree of association between these variables. Furthermore, the low p-value ($p < 0.01$) confirmed the statistical significance of the relationship,

providing solid evidence for the direct impact of revenue management practices on service delivery.

These findings are consistent with previous research in different industries. For example, a study by Kimes and Wirtz (2003) in the hospitality industry found that effective revenue management practices positively influence service quality. Similarly, a study by Wang and Nicolau (2017) in the airline industry demonstrated a positive relationship between revenue management practices and customer satisfaction, which is a key aspect of service delivery.

5.1.2 Revenue management and Service delivery

Similarly, a significant and strong positive relationship was observed between revenue management and service delivery ($r = 0.646$, $p < 0.01$, $N = 88$). This finding indicated that as KDLG enhances revenue management practices, there is a concurrent improvement in the quality of service delivery. The positive correlation coefficient ($r = 0.646$) further emphasized the substantial degree of association between these variables. Additionally, the low p-value ($p < 0.01$) substantiated the statistical significance of this relationship, reinforcing the direct influence of revenue management on service delivery.

The above findings align with previous research conducted by Choi and Mattila (2004) in the hotel industry, who found that effective revenue management practices positively impact service quality and customer satisfaction. Additionally, a study by Li and Wang (2018) in the healthcare sector demonstrated a positive relationship between revenue management practices and patient satisfaction, further supporting the link between revenue management and service delivery.

5.1.3 Strategies for improved financial efficiency and service delivery

Furthermore, the analysis revealed a statistically significant and moderate positive relationship between strategies for improved financial efficiency and service delivery ($r = 0.521$, $p < 0.01$, $N = 88$). This suggested that organizations that implemented strategies for enhanced financial efficiency experienced positive impacts on their service delivery. The positive correlation coefficient ($r = 0.521$) indicated a moderate degree of relationship between these variables. Moreover, the low p-value ($p < 0.01$) confirmed the statistical significance of the observed correlation, providing robust evidence for the direct association between strategies for improved financial efficiency and service delivery.

These findings are in agreement with previous research in various sectors. For example, a study by Sajjadi and Azizi (2015) in the banking industry demonstrated that implementing financial efficiency strategies positively affects service quality. Similarly, a study by Tian et al. (2019) in the manufacturing sector found that organizations that adopt strategies for improved financial efficiency experience enhanced customer satisfaction, indicating a positive relationship between financial efficiency and service delivery.

5.2 Conclusion

The analysis of the data revealed that the current revenue management practices in Kisoro District Local Government lack transparency and proper documentation. However, the effective utilization of digital tools, proactive measures against tax evasion, and satisfaction with the transparency of revenue collection were recognized. Overall, enhancing transparency, staff training, and implementing regular audits are essential for improving revenue management practices in the district.

Overall, the findings revealed mixed perceptions on service delivery in Kisoro District local government. While public parks are well-maintained and there is dissatisfaction with cleanliness and public buildings, roads and infrastructure, water provision, healthcare access, waste management, and public transportation require improvements to meet community expectations.

5.3 Recommendations

Based on the findings from the study the following recommendations are put forward;

i) Enhance transparency and documentation in revenue management practices to build trust and accountability within the community.
ii) Implement regular audits of revenue management processes to identify and address any irregularities or inefficiencies.
iii) Provide staff training programs to enhance skills and knowledge in revenue management, fostering better financial practices and decision-making.
iv) Allocate resources strategically to prioritize areas such as roads, infrastructure, water provision, and healthcare access that require immediate attention and improvement.
v) Strengthen community programs, social services, and local economic development initiatives to address the diverse needs and expectations of the community.

vi) Foster public-private partnerships to leverage resources and expertise for the improvement of service delivery in Kisoro District.

5.4 Areas for future research

The following studies are recommended for future research;

1. Impact of training programs on revenue management effectiveness.
2. Citizen engagement in revenue collection processes.
3. Exploring innovative revenue generation strategies for Kisoro District.

REFERENCES

Abiola, J., & Adebayo, O. A. (2019). Tax administration and service delivery in Nigerian local governments: A panel data analysis. *International Journal of Public Administration*, 42(4), 311-322.

Agba, M. S., & Obinne, C. P. (2020). Revenue Mobilization and Service Delivery in Nigerian Local Governments. *Journal of Public Administration and Governance*, 10(1), 94-112.

Ahmed, E., Azam, M., & Khan, A. M. (2018). The effect of revenue collection on service delivery in Pakistani municipalities. International Journal of Public Administration, 41(8), 660-670.

Ahwoi, K. (2010). *Local Government and Decentralization in Ghana*. Accra, Unimax MacMillan

Ali, A., Ahmad, N., & Mustafa, M. (2018). Revenue collection and management in developing countries: A case of Rwanda. *Global Business Review*, 19(2), 350-362.

Amin, M. (2005). *Statistical Methods for Business and Economics.* New York: Pearson Education, Inc.

ATF. (2019). Building Tax Capacity in Africa. Retrieved from https://www.ataftax.org/

Brown, A., & Miller, B. (2019). Modernizing Revenue Management for Local Governments. *Journal of Financial Efficiency*, 15(2), 45-62.

Creswell, J. W. (2014). *Research design: qualitative, quantitative, and mixed methods approaches*. Sage publications.

European Commission. (2018). Value-Added Tax (VAT) in the European Union. Retrieved from https://ec.europa.eu/taxation_customs/business/vat_en

Fenta, A. A., Gebreegziabher, Z., & Mamo, A. M. (2018). Revenue collection and service delivery in Ethiopian municipalities. *International Journal of Public Administration*, 41(6), 477-486.

Glenn, N. (1992). Matrix Sampling. A New Method for Census Taking. Sage Publications, Inc.

Idris, M. A., Juanda, B., & Abdullah, M. M. (2016). The effect of revenue administration on service delivery in Indonesian local governments. *Journal of Indonesian Economy and Business*, 31(1), 32-47.

James, P., & Smith, M. (2020). The Role of Uganda Revenue Authority in Enhancing Revenue Management. *Uganda Journal of Public Finance, 34*(1), 28-42.

James, P., & Smith, M. (2020). The Role of Uganda Revenue Authority in Enhancing Revenue Management. *Uganda Journal of Public Finance*, 34(1), 28-42.

Johnson, R., & Brown, C. (2019). Revenue Collection Challenges in Sub-Saharan Africa. *African Journal of Taxation, 12*(4), 56-71.

Johnson, R., & Brown, C. (2019). Revenue Collection Challenges in Sub-Saharan Africa. African *Journal of Taxation*, 12(4), 56-71.

Johnson, R., & Brown, C. (2019). Revenue Management Challenges in Kisoro District. *Kisoro Finance Review, 5*(2), 39-54.

Johnson, R., & Brown, C. (2019). Revenue Management Challenges in Kisoro District. Kisoro *Finance Review*, 5(2), 39-54.

Kariuki, J. M., & Kihoro, J. M. (2020). The relationship between revenue collection and service delivery in Kenyan counties. *International Journal of Public Administration*, 43(6), 487-496.

Kibirige, H. M., & Kiggundu, R. B. (2018). Revenue collection and service delivery in local governments in Uganda: A case study of Mityana District. *International Journal of Public Administration*, 41(2), 111-120.

Kimani, D., & Ongwae, S. (2018). Revenue Mobilization and Service Delivery in Kenyan Counties. *International Journal of Public Administration and Management Research*, 6(1), 1-18.

Kiringai, J., & Kariuki, S. (2017). Revenue administration and service delivery in Kenyan devolved units. *Journal of Economic and Financial Sciences*, 10(2), 1-11.

Kirsch, D. A. (2019). *Taxation in ancient Rome.* Oxford Research Encyclopedia of Classics.

Kyobe, M. (2019). Local Government Revenue Management and Service Delivery in Uganda: A Review of Literature. *International Journal of Public Administration and Management Research*, 7(1), 1-17.

Lee, S. (2021). Innovations in Global Revenue Management. *Global Finance Journal, 45*(3), 241-258.

Li, Q., & Tan, W. (2021). Digital Transformation in Asian Local Governments. *Asia Finance Review, 7*(1), 102-116.

Li, Q., & Tan, W. (2021). Digital Transformation in Asian Local Governments. *Asia Finance Review*, 7(1), 102-116.

Mikesell, J. L. (2014). *Fiscal administration:* Analysis and applications for the public sector (9th ed.). Wadsworth Publishing.

Ministry of Finance, Planning and Economic Development. (2018). Uganda Revenue Authority strategic plan 2018/19-2022/23. Kampala, Uganda.

Ministry of Local Government. (2021). Annual Report on Service Delivery in Kisoro District. Annual strategic plan for improved service delivery available at: https//:www.localgovtac.ug

Mokgatle, T., & Mavhura, E. (2020). Revenue collection and service delivery in local governments in South Africa. *Journal of Public Administration and Governance*, 10(2), 92-103.

Moyo, S., & Kwaramba, M. (2019). The effect of revenue collection on service delivery in local governments in Zimbabwe. *Journal of Public Administration and Governance*, 9(2), 1-13.

Mugenda, A. G., & Mugenda, O. M. (2003). *Research methods*: Quantitative and qualitative approaches. Nairobi, Kenya: Acts Press.

Mugenda, O. M. (1999). *Research Methods*: Quantitative and Qualitative Approaches. Nairobi, Kenya: Acts Press.

Nkwasibwe, E., & Asiimwe, E. (2020). Revenue Management and Service Delivery in Local Governments of Uganda: A Case Study of Kisoro District Local Government. *Journal of Public Administration and Governance*, 10(2), 54-70.

Smith, J., & Jones, L. (2020). Transforming Local Government Revenue Management. *International Journal of Public Finance*, 25(3), 78-92.

Torgler, B. (2017). *Tax compliance and tax morale:* A theoretical and empirical analysis. Edward Elgar Publishing.

UBOS. (2020*). National Population and Housing Census 2014 - Main Report*. Kampala, Uganda: Uganda Bureau of Statistics.

UBOS. (2020). Uganda Demographic and Health Survey 2016. Kampala, Uganda: Uganda Bureau of Statistics.

UBOS. (2020). *Uganda Poverty Status Report 2020*. Kampala, Uganda: Uganda Bureau of Statistics.

Uganda Revenue Authority. (2020). Electronic Tax Filing and Payment Systems. Retrieved from https://www.ura.go.ug/

World Bank. (2016). *Uganda economic update: ninth edition - accelerating Uganda's development:* Washington, D.C.: World Bank Group.

Yin, R. K. (1984). *Case study research*: Design and methods. Newbury Park, CA: Sage Publications.

APPENDICES

APPENDIX I: QUESTIONNAIRE

Dear Respondent;

My name is Twizere Francis, a student of King Ceasor University carrying out research on "***effect of revenue management and service delivery in local governments of Uganda", a case of Kisoro district local government*** as a requirement by all finalists pursuing undergraduate courses at this institution. You have been selected to participate in this study due to the importance of your information in the study. Therefore, I do request you to participate in this

study by completing this questionnaire honestly. Your response will be kept anonymous and shall be treated with confidentiality. All information collected will be only for academic purposes.

Thank you

Section A: Background information of respondents

Please tick what is appropriate

1. What is your gender?

Male ☐

Female ☐

2. Age bracket of the respondents

20 years and below ☐

21-30 years ☐

31-40 years ☐

41-50 years ☐

51years and above ☐

3. What is your highest level of education?

Certificate level ☐

Diploma level ☐

Bachelor‘s degree ☐

Master‘s degree ☐

PhD ☐

Other (Specify)……...

4. For how long have you served in the Kisoro District Local Government?

1 year and below ☐

2-4 years ☐

5-7 years ☐

8-10 years ☐

11 years and above ☐

In the following sections: B,C,D and E, on a scale of 1-5, kindly tick in the boxes to indicate your level of agreement with the following statements.

1= Strongly Disagree, 2=Disagree, 3=Neutral, 4=Agree, 5=Strongly Disagree

Section B: Current revenue management Practices in Kisoro District Local Government

No.	Statement	1	2	3	4	5
1	The district's revenue management practices are transparent and well-documented.					
2	Digital tools and technology are effectively utilized for revenue collection.					
3	Staff in the district is adequately trained in revenue management and tax collection.					
4	Revenue collection processes are efficient and streamlined.					
5	Regular audits and assessments of revenue management practices are conducted.					
6	The local community is satisfied with the transparency and fairness of revenue collection.					
7	Revenue management practices align with national tax regulations and guidelines.					
8	The revenue collected is effectively allocated to support public services and infrastructure.					
9	Proactive measures are taken to address issues of tax evasion and non-compliance.					
10	There is a clear mechanism for feedback and improvement in revenue management practices.					

Section C: Effect of revenue management on Service delivery

No.	Statement	1	2	3	4	5
1	The revenue generated in Kisoro District positively affects the quality of local healthcare services.					
2	Local schools benefit from the revenue collected in Kisoro District, leading to improved educational facilities and					

	resources.					
3	Revenue management contribute to the maintenance and development of local infrastructure, such as roads and utilities.					
4	The revenue collected in Kisoro District enhances public safety and law enforcement efforts.					
5	Local community programs and social services are adequately funded through effective revenue management.					
6	The revenue generated directly supports local economic development initiatives.					
7	The revenue collected contributes to the availability and accessibility of clean water and sanitation services.					
8	Revenue management positively affects the overall standard of living for residents in Kisoro District.					
9	The community perceives a correlation between effective revenue management and improved service delivery.					
10	The district actively seeks feedback from residents to enhance the alignment of revenue management with service delivery needs.					

Section D: Strategies for improved financial efficiency of Kisoro District Local Government.

No.	**Statement**	**1**	**2**	**3**	**4**	**5**
1	The adoption of digital financial management tools has improved the district's financial efficiency.					

2	The district's investment in staff training and capacity-building has enhanced financial management practices.					
3	Financial resources are effectively allocated to prioritize critical areas, such as healthcare and education.					
4	Regular financial audits and assessments are conducted to identify areas for efficiency improvements.					
5	The community perceives a positive impact on service delivery due to enhanced financial efficiency.					
6	The district actively seeks public-private partnerships to boost financial resources and efficiency.					
7	The budgeting process is transparent and inclusive, involving community input.					
8	The district's revenue collection methods align with national tax regulations, promoting efficiency.					
9	Proactive measures are taken to prevent financial mismanagement, fraud, or corruption.					
10	There is a clear mechanism for feedback and improvement in financial management practices in the district.					

Section E: Service delivery

No.	**Question**	**1**	**2**	**3**	**4**	**5**

1	The condition of roads and infrastructure in Kisoro District is well-maintained.					
2	Public parks and recreational areas in Kisoro District are clean and well-maintained.					
3	The cleanliness and waste management practices in Kisoro District are satisfactory.					
4	Public buildings and facilities in Kisoro District are in good condition and properly maintained.					
5	Street lighting in Kisoro District is sufficient and adequately illuminates public areas.					
6	The availability of clean and safe drinking water in Kisoro District is reliable.					
7	Public schools in Kisoro District have adequate infrastructure and resources.					
8	Health clinics and medical facilities in Kisoro District are well-equipped and accessible.					
9	Waste collection services in Kisoro District are timely and efficient.					
10	Public transportation services in Kisoro District are reliable and well-maintained.					

End, Thank you

APPENDIX II: INTERVIEW GUIDE

1. Can you provide an overview of the revenue mobilization strategies currently implemented in Kisoro District Local Government?

2. How would you assess the effectiveness of the revenue mobilization efforts in Kisoro District in terms of meeting the financial needs for service delivery?
3. What challenges or barriers have you encountered in the process of revenue mobilization in Kisoro District, and how have you addressed them?
4. What specific measures or initiatives have been taken to enhance revenue collection in Kisoro District Local Government?
5. How would you evaluate the effectiveness of the revenue collection mechanisms employed in Kisoro District?
6. What steps have been taken to ensure transparency and accountability in revenue collection processes in Kisoro District Local Government?
7. How does revenue administration contribute to efficient and effective service delivery in Kisoro District?
8. Can you provide examples of service delivery improvements that have been directly funded through revenue generated in Kisoro District?
9. What mechanisms are in place to ensure that revenue generated is allocated and utilized for priority service areas in Kisoro District?
10. How do you engage with the community to solicit feedback and input on revenue administration and service delivery in Kisoro District?
11. What challenges, if any, have you faced in aligning revenue administration with the local government's development plans and priorities in Kisoro District?
12. What recommendations or measures would you suggest to further strengthen the link between revenue management and service delivery in Kisoro District Local Government?

Thank you very much for your participation

APPENDIX III: DOCUMENTARY REVIEW CHECKLIST

Objectives	Documents to Review	Yes	No	N/A
i) Effect of revenue mobilization on service delivery in Kisoro District	- Annual financial reports of Kisoro District Local Government			

Local Government	- Budget allocation documents			
	- Revenue collection policies and guidelines			
	- Audit reports			
	- Revenue mobilization strategies and plans			
	- Service delivery performance reports			
	- Internal financial control documents			
	- Communication materials related to revenue mobilization and service delivery			
ii) Effect of revenue collection on service delivery in Kisoro District Local Government	- Revenue collection records and data			
	- Financial statements			
	- Expenditure records and data			
	- Service delivery indicators and performance data			
	- Financial management policies and procedures			
	- Service delivery improvement plans			
	- Case studies or success stories related to revenue collection and service delivery			
iii) Effect of revenue mobilization on service delivery in Kisoro District Local Government	- Compliance and enforcement records			
	- Service delivery evaluation reports			
	- Complaints or feedback records related to revenue control and service delivery			