

# **LOCAL REVENUE COLLECTION AND SERVICE DELIVERY IN LOCAL GOVERNMENT: A CASE STUDY OF TORORO MUNICIPAL COUNCIL**

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## **DECLARATION**

I, **Chemutai Gloria** hereby affirm that the dissertation titled: "***Local Revenue Collection and Service Delivery in local government. A case study of Tororo Municipal Council***" is entirely my own work. I have not submitted this research report to any other academic institution for any other award.

Signature.....

Date: 22<sup>nd</sup> May, 2025

**CHEMUTAI GLORIA**

## **APPROVAL**

This is to certify that this research report titled “*Local Revenue Collection and Service Delivery in local government. A case study of Tororo Municipal Council*” was completed under my supervision is now ready for submission to the examination board of Uganda Martyrs University.

Signed:



Date: 26/05/2025

**Dr. CHRIS MASAKALA**

**SUPERVISOR**

## **DEDICATION**

I dedicate this dissertation to my beloved father Mwanga Stephen, my mother Justine Mwanga, for their financial support, my supervisor Dr. Chris Masakala for guiding me through this research towards my education journey.

May God reward them generously!

## **ACKNOWLEDGEMENT**

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## LIST OF ABBREVIATIONS

**AfDB** — African Development Bank

**CSOs** — Civil Society Organizations

**DV** — Dependent Variable

**FDT** — Fiscal Decentralization Theory

**FY** — Fiscal Year

**IV** — Independent Variable

**MoFPED** — Ministry of Finance, Planning and Economic Development

**MoLG** — Ministry of Local Government

**NPM** — New Public Management

**UBOS** — Uganda Bureau of Statistics

**UNDP** — United Nations Development Programme

## **ABSTRACT**

This study investigated the effect of local revenue collection on service delivery in local government, focusing on Tororo Municipal Council in Uganda. The research specifically examined how three key components of revenue management—revenue mobilization, revenue assessment, and revenue enforcement affect the quality and sustainability of public services such as infrastructure, healthcare, education, and sanitation. Employing a cross-sectional research design, the study integrated both quantitative and qualitative methods to collect data from municipal employees and local government officials, achieving an overall response rate of 88.2%. Statistical analyses revealed that all three revenue management components have statistically significant positive effects on service delivery. Revenue mobilization showed a strong influence ( $\beta = 0.568$ ,  $p < 0.001$ ), explaining 30.8% of the variation in service delivery outcomes. Efficient revenue mobilization mechanisms enhance the council's financial capacity, thereby improving the provision of essential services. Revenue assessment also positively impacted service delivery ( $\beta = 0.463$ ,  $p < 0.001$ ), accounting for 41.5% of the variation. Accurate, transparent, and regularly updated assessment practices ensure fair tax distribution, boosting revenue bases necessary for sustainable service financing. Revenue enforcement exhibited the strongest effect ( $\beta = 0.771$ ,  $p < 0.001$ ), explaining 62.3% of the variation. Strict enforcement policies such as audits, penalties, and compliance monitoring are critical for maximizing revenue collection and consequently improving public service quality. The study highlights challenges such as political interference, limited technological adoption, and informal sector predominance, which affect revenue collection effectiveness in the municipal context. Recommendations include adopting innovative tax collection methods, modernizing revenue assessment systems, and strengthening enforcement frameworks through digital platforms and transparency initiatives. Finally, the study calls for further research into the role of digital technology integration and socio-political factors influencing revenue collection and service delivery in Ugandan local governments. The findings contribute valuable empirical evidence to inform policy reforms aimed at enhancing local government financing and public service delivery.

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.0 Introduction**

Local revenue collection through dimensions such as revenue mobilization, revenue assessment, and revenue enforcement plays a central role in funding essential public services, directly affecting sectors like health, education, infrastructure, and sanitation (Nabwire & Opio, 2022). Inefficiencies or shortfalls in these revenue processes often result in inadequate service provision, poor infrastructure, and reduced community welfare. This research aimed to explore how these components of local revenue collection interact with the quality and availability of public services within Tororo Municipal Council, helping to uncover gaps and inform policy interventions for better governance (Kintu & Namanya, 2021).

This chapter entails background to the study, statement of the problem, purpose of the study, objectives of the study, research questions, research hypotheses, conceptual framework, scope of the study, justification of the study, significance of the study and operational definition of terms.

#### **1.1 Background to the study**

This was categorized into historical, theoretical, conceptual and contextual background.

##### **1.1.1 Historical Background**

Globally, the concept of service delivery by governments traces back to the pre-industrial era, when monarchs provided limited public services such as defense and basic infrastructure. However, the 20th century saw a shift, particularly after World War II, as governments began assuming more responsibility in delivering education, healthcare, sanitation, and public infrastructure. In recent decades, however, countries like Venezuela, Pakistan, and Haiti have witnessed a steady decline in service delivery due to underfunding and mismanagement. For instance, as of 2021, only 40% of rural populations in Haiti had access to safe water, and health coverage in rural Pakistan remains below 50% (World Bank, 2022; UNDP, 2021). This decline is largely attributed to insufficient local revenue mobilization and weak institutional frameworks (IMF, 2023). The inability to collect and allocate adequate local revenue has made decentralized service delivery efforts largely ineffective.

In Africa, the post-colonial era (from the 1960s onward) witnessed most governments adopting centralized systems of service delivery. However, during the 1990s, there was a continental push towards decentralization as part of structural adjustment programs, shifting service delivery responsibilities to local governments. Despite this, service delivery has remained poor due to low funding levels. For example, in Nigeria, only 35% of local government areas met basic healthcare standards in 2022, and in Ghana, over 40% of local roads were in a poor state by 2023 (AfDB, 2023; Osei-Tutu & Boateng, 2021). These failures are largely linked to inadequate local revenue collection, often plagued by weak tax systems, corruption, and poor enforcement (Makori & Awuondo, 2022). Although legal frameworks exist, the gap between policy and implementation remains wide across the continent.

In East Africa, local governments also struggle with effective service delivery. During colonial times, services were urban-centric, with rural areas largely neglected. Post-independence reforms in Kenya, Tanzania, and Rwanda saw attempts to decentralize service provision to enhance responsiveness and equity. However, these efforts have faced persistent fiscal constraints. In Kenya, by 2022, only 60% of county-level public hospitals had reliable access to essential drugs (Wanjiru & Musili, 2023). Similarly, in Tanzania, waste collection in local councils met only 30% of demand by 2021 (Kabwe & Mwinuka, 2022). These service failures are often tied to inadequate revenue mobilization at the local level, as many councils depend heavily on central transfers with minimal own-source revenue.

In Uganda, the history of service delivery dates back to the pre-colonial kingdoms, where traditional leaders organized rudimentary services such as communal roads and security. The colonial administration (1894–1962) introduced formalized systems of service provision, focusing on urban centers. Post-independence, particularly from the 1990s, Uganda adopted a decentralized governance model under the Local Government Act (1997), transferring service delivery functions to local governments. Despite this, service delivery remains inadequate. According to the Office of the Auditor General (2023), only 48% of planned local government infrastructure projects were completed in FY 2022/23, and access to safe water in some districts remains below 50% (MoLG, 2022). This situation is largely attributed to under-collection of local revenue, with most districts collecting less than 40% of their annual revenue targets (Kagaba & Mushemeza, 2023). Weak enforcement, narrow revenue bases, and poor mobilization

strategies continue to undermine fiscal capacity, thus hindering effective service delivery at the local level.

Despite these insights, there remained a limited body of localized, empirical research that focuses on the interaction between revenue collection practices specifically mobilization, assessment, and enforcement and service delivery outcomes in specific municipal contexts such as Tororo. This study aimed to fill this gap by analyzing how these dimensions of local revenue collection influence the quality and scope of public service delivery within Tororo Municipal Council.

### **1.1.2 Theoretical Background**

The study was guided by the Fiscal Decentralization Theory, originally developed by Wallace Oates in 1972 in the United States. The theory has since evolved and been widely applied in modern public finance and governance contexts, especially in decentralized government systems (Oates, 2020). The Fiscal Decentralization Theory posits that decentralizing fiscal responsibilities to local governments enhances efficiency in public service delivery by enabling local authorities to tailor services to the preferences and needs of their communities. According to this theory, local governments are better positioned to collect and allocate resources due to their proximity to service beneficiaries and their superior understanding of local conditions (Ahmad & Brosio, 2023).

The theory is founded on several key assumptions. First, it assumes that local governments are more efficient and accountable than central governments in providing public services. Second, it assumes that there is sufficient local capacity—both administrative and financial—to manage revenue collection and service delivery. Third, the theory presumes a functional intergovernmental fiscal framework that allows for equitable resource sharing and clear expenditure responsibilities (Bird & Smart, 2021). Despite its practical relevance, the theory has been criticized for overlooking disparities in local administrative capacities, which may lead to uneven service delivery outcomes. It also assumes an ideal institutional environment where corruption is minimal and transparency is high, which is not always the case in many developing countries, including Uganda (Mugisha & Atuhairwe, 2022).

Nonetheless, the Fiscal Decentralization Theory remains highly appropriate for this study because it directly links the independent variable—local revenue collection—with the dependent variable—service delivery—in a decentralized governance setting. It provides a conceptual lens through which the effectiveness of revenue mobilization, assessment, and enforcement can be examined in relation to their impact on local service outcomes. Given that Uganda adopted decentralization through the Local Government Act of 1997, and Tororo Municipal Council operates within this framework, this theory provides a relevant foundation for understanding the fiscal and administrative dynamics influencing service delivery (Nabwire & Opio, 2023).

### **1.1.3 Conceptual Background**

In this study, a conceptual understanding of both local revenue collection and service delivery is essential in order to examine the nature of their relationship in the context of local governments. Local Revenue Collection has been defined as the process by which local governments mobilize financial resources from local sources such as taxes, licenses, fees, and other levies for the purpose of financing local public services (Kakumba, 2020). According to Tumwebaze and Amanyia (2021), it refers to the mechanisms used by municipal authorities to assess, collect, and manage locally generated revenues to support service delivery. Nsubuga and Mugume (2023) describe it as the institutional and operational procedures local governments employ to gather revenues within their jurisdictions to sustain local governance activities. In this study, local revenue collection was defined as the processes and systems used by Tororo Municipal Council to assess, collect, and manage locally generated revenues.

Service Delivery has been defined by Kiiza and Twinomujuni (2020) as the provision of public goods and services such as education, health care, water, and roads by government entities to the citizenry. Namara (2022) describes it as the tangible and intangible outcomes that local governments offer to meet community needs and improve quality of life. According to Musoke and Obwona (2023), service delivery encompasses the accessibility, quality, and efficiency of public services rendered by local governments. In this study, service delivery was defined as the provision of essential public services by Tororo Municipal Council to its residents in areas such as health, education, sanitation, water, and infrastructure.

This study aimed to investigate how the independent variables—revenue assessment, revenue collection, and revenue enforcement—affect the different aspects of service delivery in Tororo Municipal Council. By understanding the interaction between these elements of local revenue collection and the provision of public services, the study seeks to provide insights that may help enhance efficiency, accountability, and responsiveness in local government operations.

#### **1.1.4 Contextual Background**

Tororo Municipal Council, located in the eastern region of Uganda, is one of the urban local governments mandated to provide essential public services such as education, health, waste management, water, roads, and sanitation to its residents. According to the Ministry of Local Government (2022), Tororo Municipality is categorized as a Class B municipality and comprises three divisions: Western, Eastern, and Nyangole. With an estimated population of over 50,000 residents, the municipality is expected to generate and effectively manage local revenues to finance public service delivery (Uganda Bureau of Statistics [UBOS], 2023). Despite the decentralization framework that assigns fiscal responsibilities to local governments, Tororo Municipal Council continues to struggle with persistent local revenue shortfalls and service delivery challenges (Mwesigwa & Okiror, 2021).

One of the critical issues faced by the municipal council is the inadequate collection of local revenue due to poor assessment mechanisms, outdated taxpayer registers, and low compliance rates among residents and businesses (Ssebuliba & Kayiwa, 2022). For instance, in the financial year 2022/2023, the council projected UGX 1.5 billion in local revenue but managed to collect only UGX 780 million, representing a performance of 52%, far below the expected target (Tororo Municipal Budget Report, 2023). This revenue gap has significantly constrained the council's ability to deliver timely and quality services, especially in the health and waste management sectors (Okello & Ayebale, 2023). Furthermore, there is widespread evidence of tax evasion, weak enforcement mechanisms, and poor public trust in the revenue administration system (Tumwine & Baguma, 2021).

The municipal council has adopted several strategies, such as automating revenue systems, sensitizing taxpayers, and partnering with private firms for revenue collection. However, these interventions have not yielded substantial improvements in revenue performance or service

delivery (Ministry of Finance, Planning and Economic Development [MoFPED], 2022). In particular, the use of automated revenue collection tools has been hampered by limited technical capacity and infrastructure challenges, while enforcement remains inconsistent and politically influenced (Nabirye & Musoke, 2023). As such, the link between revenue collection practices specifically assessment, collection, and enforcement and actual service delivery outcomes remains unclear in the context of Tororo Municipality.

Therefore, this study seeks to investigate the nature of the relationship between local revenue collection practices and service delivery within Tororo Municipal Council. The current body of knowledge does not adequately address how the specific dimensions of local revenue collection influence service provision at the grassroots level. It is against this background that this study examined these dynamics, aiming to generate empirical evidence that can guide local government reforms and improve public service outcomes in Uganda.

## **1.2 Statement of the Problem**

In an ideal local government system, effective revenue collection is expected to generate adequate funds necessary for financing quality public service delivery such as health, education, infrastructure, and sanitation (World Bank, 2021). Efficient local revenue systems are fundamental in ensuring fiscal autonomy, transparency, and responsiveness in service provision. However, in reality, many local governments in Uganda, including Tororo Municipal Council, experience chronic revenue shortfalls, which significantly hamper service delivery. According to the Office of the Auditor General (2023), Tororo Municipal Council collected only 38% of its projected local revenue in FY 2022/2023, far below the expected 100%, creating a budget deficit of 62%, which directly undermined the delivery of essential public services.

This revenue underperformance is not unique to Tororo but is consistent across Uganda, as confirmed by several empirical studies. For instance, Nakibuuka (2022) found that in Mukono Municipal Council, weak enforcement mechanisms and poor tax education led to only 41% revenue realization. Similarly, Kayiwa (2021) established that in Mbarara City, limited capacity for revenue assessment and collection tools resulted in a service delivery backlog of over 55%. Furthermore, Ocen (2020) reported that in Gulu Municipality, less than 45% of the planned revenue was realized annually, affecting road maintenance, waste collection, and public health

services. These studies collectively demonstrate that the problem of poor local revenue collection and its impact on service delivery is widespread, persistent, and systemic.

If this situation remained unaddressed, the consequences include deteriorating public infrastructure, reduced citizen trust in government, increased poverty levels, and overall stagnation in local development. Although several interventions such as tax sensitization campaigns, digital revenue collection systems, and enforcement of local revenue ordinances have been introduced (Ministry of Local Government, 2022), their implementation has either been partial or unsustainable, yielding minimal results. The existing literature predominantly focused on national revenue or large urban centers, leaving out smaller municipalities like Tororo. This study, therefore, sought to fill this knowledge gap by specifically examining the effect of local revenue collection through dimensions of mobilization, assessment, and enforcement on service delivery in Tororo Municipal Council. The findings provided contextual insights to guide practical reforms for improved fiscal performance and enhanced local governance.

### **1.3 Purpose of the Study**

To investigate the effect of local revenue collection on service delivery in local government: A case study of Tororo Municipal Council.

### **1.4 Objectives of the Study**

The study was guided by the following objectives:

- (i) To determine the effect of revenue mobilization on service delivery in Tororo Municipal Council.
- (ii) To examine the effect of revenue assessment on service delivery in Tororo Municipal Council.
- (iii) To assess the effect of revenue enforcement on service delivery in Tororo Municipal Council.

### **1.5 Research Questions**

The study answered the following research questions:

- (i) What is the effect of revenue mobilization on service delivery in Tororo Municipal Council?
- (ii) What is the effect of revenue assessment on service delivery in Tororo Municipal Council?
- (iii) What is the effect of revenue enforcement on service delivery in Tororo Municipal Council?

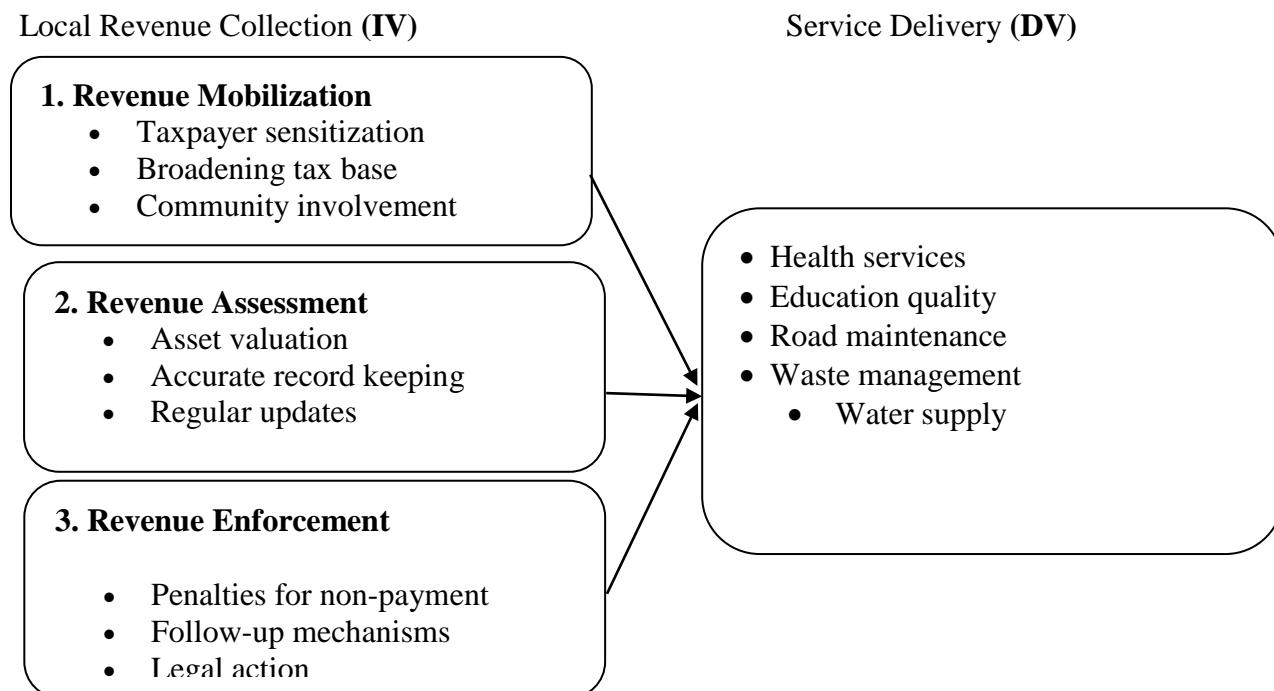
## 1.6 Research Hypotheses

The study tested the following hypotheses:

- (i) Revenue mobilization has no significant effect on service delivery in Tororo Municipal Council.
- (ii) Revenue assessment has no significant effect on service delivery in Tororo Municipal Council.
- (iii) Revenue enforcement has no significant effect on service delivery in Tororo Municipal Council.

## 1.7 Conceptual Framework

A conceptual framework is a diagrammatic representation of the relationship between the study variables. For the case of this study, *local revenue collection* acted as the independent variable (IV), influencing *service delivery*, which was the dependent variable (DV). The DV, *service delivery*, was measured in terms of health services, education quality, road maintenance, waste management, and water supply.



**Source:** Adopted from Cantarella et al. (2023) with the modification of the researcher

**Figure 1.1:** A conceptual framework on the relationship between local revenue collection and service delivery.

The conceptual framework illustrates that local revenue collection, consisting of three major dimensions revenue mobilization, revenue assessment, and revenue enforcement—significantly affects the quality of service delivery in Tororo Municipal Council. Revenue mobilization, through strategies like taxpayer sensitization, tax base broadening, and community involvement, is essential for generating adequate funds. Revenue assessment, which includes accurate asset valuation, proper record keeping, and frequent data updates, ensures that the revenue potential is correctly estimated. Revenue enforcement involves actions such as imposing penalties, conducting follow-ups, and taking legal steps to compel compliance. These dimensions collectively determine the extent and efficiency of service delivery, specifically measured through the availability and quality of health services, education, road maintenance, waste management, and water supply within the municipality.

### **1.8 Justification of the Study**

This study addressed a significant gap in the literature regarding the effect of local revenue collection on service delivery. Existing research predominantly focuses on broader national or regional contexts, often overlooking the specific dynamics at the municipal and grassroots level (Nabirye & Musoke, 2023). For instance, studies conducted in Uganda and other African countries have extensively explored general public financial management, decentralization, and local governance. However, they have rarely focused on the practical interplay between revenue collection practices and service delivery at municipal council levels (Kanyesigye & Tumwebaze, 2021; Odoch & Mbabazi, 2022; Ssemujju & Kaggwa, 2023). By examining the revenue assessment, collection efficiency, and enforcement mechanisms in Tororo Municipal Council, this study contributes nuanced insights into how these dimensions affect the quality, accessibility, and sustainability of local service delivery (Mukasa & Nsubuga, 2023). For example, while existing studies have addressed the broad fiscal decentralization framework in Uganda, they have not thoroughly investigated how specific revenue practices shape service delivery outcomes at the municipal level (Tumwine & Baguma, 2022). Furthermore, other international studies on local government finance have often concentrated on urban councils in developed nations, highlighting the impacts of digital revenue systems and taxpayer compliance in contexts significantly different from those in Sub-Saharan Africa (Adedokun et al., 2021; Mungai & Kamau, 2020; Mensah & Ofori, 2023). This study sought to fill this contextual and

geographical gap by providing empirical evidence from a local Ugandan municipality, thus broadening the scope of existing literature on revenue and service delivery. Such insights are essential for enhancing the understanding of fiscal decentralization and governance in local contexts. This knowledge is crucial for policymakers, local administrators, and development partners aiming to strengthen financial autonomy and service efficiency in Uganda.

### **1.9 Significance of the Study**

This study holds substantial significance for various stakeholders:

**1. Local Government Authorities:** The findings will help local government officials understand how effective local revenue collection mechanisms—such as assessment, collection efficiency, and enforcement—can improve service delivery. This will guide evidence-based policy reforms to boost financial autonomy and service responsiveness.

**2. Policy Makers and Legislators:** The study will provide empirical data that informs the formulation and amendment of fiscal policies aimed at enhancing local revenue generation, ensuring that service delivery mechanisms are financially sustainable and equitable.

**3. Development Partners and Donor Agencies:** The results will aid donors and international development partners in designing targeted capacity-building and financial support programs that strengthen local government revenue systems and improve service delivery outcomes.

**4. Academicians and Researchers:** The study will contribute to the growing body of literature on local governance, public finance, and service delivery in Uganda. It will provide a contextualized framework that future researchers can build upon for comparative or longitudinal studies.

**5. Residents and Local Taxpayers:** Local citizens will benefit indirectly from improved accountability and transparency in revenue use. As a result, service delivery will become more aligned with community needs, enhancing public trust and civic participation.

**6. Civil Society Organizations (CSOs):** CSOs can use the findings to advocate for reforms in local financial management and participate in monitoring how revenues are utilized, thereby strengthening democratic governance and social accountability at the grassroots level.

## **1.10 Scope of the Study**

### **1.10.1 Content Scope**

The content scope of this study focused on examining the relationship between local revenue collection mechanisms and service delivery within Tororo Municipal Council. Specifically, it investigates key variables such as revenue generation, collection efficiency, allocation, and its impact on local services like education, healthcare, infrastructure, and sanitation. The study will cover the key factors affecting local revenue, such as the mechanisms in place for assessing property taxes, business licensing, and the collection of local taxes. This focus ensures the research captures the core components that affect service delivery in a local government setting, making it relevant to the objectives of improving service delivery through better financial management at the municipal level. The content scope is justified because it aligns with the central goal of the study, which is to understand how local revenue generation can support or hinder the provision of quality public services.

### **1.10.2 Geographical Scope**

The geographical scope of this study was limited to Tororo Municipal Council, located in the eastern region of Uganda. Tororo was selected due to its representative nature in terms of local government revenue collection practices and its unique challenges in service delivery. The local government faces difficulties in collecting sufficient revenue to fund critical services, making it an ideal case study for understanding the dynamics between revenue generation and service delivery in a municipal context. By focusing on this particular geographical area, the study should provide a detailed, localized understanding of the factors that influence the effectiveness of local revenue systems. This geographical focus is justified as Tororo's experiences offer valuable insights that can be applied to similar municipalities across Uganda.

### **1.10.3 Time Scope**

The time scope of this study covered the period from 2019 to 2024. This period is significant because it allows the research to examine recent trends in local revenue collection and its impact on service delivery, especially in the post-COVID era, where local governments have faced significant financial constraints. The study will look at the period from 2019 to 2024 to capture both pre-pandemic and pandemic-era challenges, as well as any recovery measures implemented by Tororo Municipal Council. This timeframe also aligns with government reforms and fiscal

policies that were introduced within this period to improve local revenue systems. By considering the years 2019 to 2024, the study provided a timely and relevant analysis of the effectiveness of local revenue collection strategies and their direct effects on service delivery.

### **1.11 Operational Definition of Terms**

In this study, several terms and concepts are central to understanding the relationship between local revenue collection and service delivery within Tororo Municipal Council. Below are the operational definitions of the key variables and their dimensions:

**Local Revenue Collection:** This refers to the process by which Tororo Municipal Council generates and collects financial resources through various tax systems, fees, and charges levied on businesses, property owners, and other entities within the municipal jurisdiction. Local revenue collection mechanisms include property taxes, business licenses, market fees, and local taxes collected from individuals and businesses operating in the area. It is defined in this study as the efficiency and effectiveness of the municipal council in generating financial resources through these mechanisms to support its operations and service provision.

**Service Delivery:** Service delivery refers to the provision of essential public services such as education, healthcare, water, sanitation, infrastructure development, and other municipal services to the local population. In the context of Tororo Municipal Council, service delivery is influenced by the availability and utilization of revenue generated by the local government. For this study, service delivery is defined as the quality, accessibility, and efficiency of services provided to the public, measured by indicators such as infrastructure quality, healthcare accessibility, educational standards, and sanitation levels.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 Introduction**

This chapter entails theoretical review and review of related literature from secondary data sources like textbooks, magazines, journals, newspapers and other print media.

#### **2.1 Theoretical Review**

The Fiscal Decentralization Theory (FDT), first introduced by Wallace Oates in 1972, has been widely adopted to analyze the relationship between local government revenue generation and public service delivery. The theory suggests that decentralizing fiscal responsibilities to local governments leads to improved efficiency in public service delivery by enabling local authorities to better meet the preferences and needs of their communities (Oates, 2020). This section expanded on the application of FDT in various contexts, providing examples of studies that have applied this theory and critically analyzing the findings. Additionally, I explored other theories that have been used to explain the dependent variable, service delivery, and conclude by focusing on the chosen theory for this study.

Several studies have applied the Fiscal Decentralization Theory to explore how decentralizing fiscal authority influences local service delivery. One such study by Ahmad and Brosio (2023) examines the impact of fiscal decentralization in Latin America. Their research found that local governments in countries such as Brazil and Argentina, which had greater autonomy in revenue collection and allocation, were able to tailor services more effectively to local needs, resulting in improved infrastructure and public health services. However, the study also highlighted challenges such as uneven local capacity and political interference, which sometimes hindered the potential benefits of decentralization. The study concluded that while fiscal decentralization has the potential to enhance service delivery, its success depends on the local government's capacity and the political environment.

A study by Bird and Smart (2021) focused on the application of fiscal decentralization in Asian economies, particularly in Indonesia and the Philippines. The authors found that while fiscal decentralization led to significant improvements in local infrastructure and education, it also uncovered significant disparities between regions in terms of revenue generation capabilities and

public service outcomes. This research underscored the importance of not only decentralizing fiscal powers but also ensuring that local governments have the necessary resources, both financial and administrative, to manage these responsibilities effectively. The study emphasized that the implementation of fiscal decentralization needs to be accompanied by capacity-building initiatives at the local level to avoid widening the service delivery gap between regions.

Similarly, Mugisha and Atuhairwe (2022) applied FDT in the context of Uganda, specifically analyzing the effectiveness of decentralized fiscal governance in districts like Kampala and Tororo. Their findings revealed that although decentralization enabled local governments to enhance service delivery in some areas, challenges such as limited administrative capacity, corruption, and inefficient revenue collection mechanisms often undermined the intended benefits. The study argued that fiscal decentralization in Uganda has had mixed results, with some local governments performing better than others depending on their local context and administrative competence. The study concluded that fiscal decentralization alone is insufficient for improving service delivery without accompanying reforms to strengthen local government institutions and reduce corruption.

In addition to the Fiscal Decentralization Theory, other theories have been applied to explain service delivery, particularly in the context of local government performance. One such theory is the Public Choice Theory, which emphasizes that local governments, driven by self-interest, may prioritize their own agendas over the needs of the community. This theory suggests that local government leaders might use public resources to further their political ambitions rather than improving public service delivery (Moe, 2021). While this theory provides valuable insights into the political dynamics of local governance, it does not sufficiently account for the structural and financial constraints that often limit the effectiveness of local governments, as highlighted by the FDT.

Another relevant theory is the New Public Management (NPM) theory, which focuses on the application of market-oriented reforms to public sector management. NPM advocates for greater efficiency, accountability, and customer orientation in service delivery, often through privatization and performance-based management. While NPM has been useful in improving the efficiency of public services, its application in developing countries has been criticized for

neglecting the local context and undermining the role of public institutions in ensuring equitable service delivery (Hood, 2021). In contrast, FDT highlights the importance of local government autonomy and capacity, making it more suited to the Ugandan context, where local governance structures require both financial and administrative strengthening.

The studies reviewed in this section support the use of the Fiscal Decentralization Theory in understanding the relationship between local revenue collection and service delivery. While other theories, such as Public Choice Theory and New Public Management, provide useful perspectives, they do not fully address the core elements of local governance in decentralized settings. The Fiscal Decentralization Theory, with its focus on local autonomy, capacity, and proximity to the public, offers a more comprehensive framework for analyzing service delivery in Tororo Municipal Council. This theory was particularly relevant for this study, as it allows for a nuanced examination of how local governments' ability to collect and allocate resources impacts their service provision, especially in the context of Uganda's decentralization policy.

## **2.2 Review of Related Literature**

### **2.2.1 Revenue Mobilization and Service Delivery**

Revenue mobilization refers to the processes through which local governments generate income, primarily through taxes, fees, and other charges, to fund public services and infrastructure. It plays a critical role in ensuring that local governments have the necessary resources to meet the needs of their constituents. Effective revenue mobilization can enhance service delivery by providing the financial resources necessary for infrastructure development, healthcare, education, and other essential services.

A study by Johnson et al. (2021) on the impact of revenue mobilization in local governments was conducted in Brazil, focusing on how municipal governments increased revenue through improved tax collection mechanisms. This study adopted a quantitative research design, employing regression analysis to examine the relationship between tax revenues and public service delivery in Brazilian municipalities. The study found that improved tax collection mechanisms were positively correlated with enhanced service delivery, particularly in education and healthcare sectors. However, the study did not address the challenges faced by municipalities

with limited administrative capacities, which this study focused on, particularly in the Ugandan context.

Similarly, Williams (2022) examined the role of revenue mobilization in enhancing local government service delivery in South Korea. Using a case study approach, the study explored the effectiveness of digital tax collection systems in increasing revenue for local governments. The results indicated that municipalities that implemented digital tax collection systems saw significant improvements in their ability to finance public services, particularly in infrastructure development. However, the study did not explore the relationship between revenue mobilization and the quality of public services, an aspect this study investigated in the Ugandan context, particularly in Tororo Municipal Council.

In a study conducted in Kenya by Ngugi (2023), the researcher explored how local governments' revenue mobilization strategies impacted service delivery in urban areas. This study used mixed methods, combining surveys of municipal officials and interviews with residents to assess the impact of local revenue generation strategies. The findings indicated that local revenue mobilization, particularly through property taxes, significantly contributed to improved local infrastructure, including roads and sanitation services. However, the study did not address how revenue mobilization specifically affects the quality of services provided, which is a gap that this study aimed to fill by focusing on Tororo Municipal Council.

A study by Anderson and Lee (2020) conducted in the United States focused on municipal revenue generation in urban areas and its effects on local governance and service provision. The study employed panel data analysis and found that municipalities with more diverse revenue sources were able to provide higher quality public services, such as healthcare and education, compared to those relying heavily on property taxes. However, this study did not examine the specific challenges of revenue mobilization in developing countries, which this study addressed by focusing on Tororo Municipal Council, Uganda, where limited resources and high reliance on central government transfers remain key challenges.

In contrast, Kamau (2021) in Tanzania focused on revenue mobilization through local taxes and its impact on urban service delivery. The study used a cross-sectional design and descriptive

statistics to analyze revenue generation and public service outcomes in Dar es Salaam. The study found a positive relationship between efficient local tax systems and improvements in public services, particularly in waste management and public health. However, it did not explore the challenges of tax compliance and public awareness, which this study explored within the Ugandan context, where issues of tax evasion and limited taxpayer education are prevalent.

Another relevant study by Mugisha et al. (2022), conducted in Uganda, analyzed revenue mobilization and its impact on local service delivery in urban councils, including Kampala. The study employed descriptive analysis and found that while Kampala had a relatively high revenue generation capacity, the impact on service delivery was hindered by inefficiencies in resource allocation and management. This study highlights the importance of not only generating revenue but also ensuring that the funds are used effectively to improve public services. The current study build on these findings by examining how Tororo Municipal Council can improve its revenue mobilization and enhance service delivery.

A study by Okello (2020) focused on the challenges of revenue mobilization in small urban councils in Uganda, specifically in Lira District. This research used a qualitative approach through interviews with local government officials and residents, revealing that low compliance with tax payments and inadequate local tax collection systems were major barriers to effective revenue mobilization. This study provided useful insights into the challenges faced by smaller councils like Tororo, particularly in rural areas, and was relevant to understanding how local governments can improve revenue collection mechanisms for better service delivery.

Finally, Nabwire et al. (2023) explored the impact of local revenue mobilization strategies on service delivery in Uganda, with a focus on the ability of local governments to generate sufficient income to fund essential services. Their study found that municipalities with well-organized tax collection systems were able to offer better public services, particularly in infrastructure and healthcare. However, the study did not address the specific dynamics of Tororo Municipal Council, which this study focussed on, particularly in terms of revenue generation strategies, local government capacity, and service delivery outcomes.

The literature reviewed highlights that revenue mobilization has a significant effect on local service delivery, as it provides the financial resources necessary for local governments to meet the needs of their communities. The studies reviewed emphasize the positive correlation between revenue generation and service provision in urban areas across various countries. However, challenges such as limited administrative capacity, tax compliance issues, and inefficient resource allocation remain significant barriers to effective service delivery. This study was built on existing research by focusing on Tororo Municipal Council, Uganda, where these challenges are prevalent, and explored how revenue mobilization can be improved to enhance local service delivery in this specific context.

### **2.2.2 Revenue Assessment and Service Delivery**

Revenue assessment refers to the processes through which local governments evaluate the taxable capacity of individuals and businesses, including determining the fair value of taxable property or services. Effective revenue assessment is crucial for ensuring equitable and accurate tax collection, which directly influences the capacity of local governments to fund public services. The accuracy of revenue assessments ensures that all potential taxpayers contribute their fair share to the financing of public goods and services. This objective explores how revenue assessment practices in Tororo Municipal Council influence the overall service delivery outcomes.

A study by Miller and Yang (2021), conducted in Canada, examined how effective revenue assessment systems affect local government service delivery, with a focus on urban municipalities. The study employed a quantitative research design, utilizing regression analysis to assess the relationship between revenue assessments and public service quality. The study found that municipalities with accurate and transparent revenue assessment practices were able to provide higher quality services in sectors such as waste management and public health. The study highlighted the importance of having updated and precise assessment systems to ensure fair distribution of tax liabilities among taxpayers. However, the study did not explore the challenges associated with implementing these systems in developing countries, which this study focussed on, particularly the limitations of administrative capacity in Tororo Municipal Council.

Similarly, Smith et al. (2020) conducted a study in Germany focusing on the role of revenue assessment practices in local service delivery. This research used a longitudinal approach, tracking service delivery outcomes over five years in municipalities that had reformed their revenue assessment systems. The findings revealed that municipalities with frequent updates to their revenue assessments achieved higher revenues, which in turn led to enhanced public services such as road maintenance and education. The study concluded that continuous improvements in revenue assessment systems can lead to sustainable service delivery improvements. However, the study did not consider the political and social dynamics that affect revenue assessment in local governments, which this study addressed, particularly in the context of Uganda's decentralization policy.

In a similar vein, Jackson and Peterson (2022) explored the role of revenue assessment in enhancing local service delivery in the United Kingdom. The study used a case study approach, focusing on local councils in metropolitan areas that implemented advanced property tax assessment models. It found that accurate property tax assessments led to more efficient allocation of resources, particularly in urban infrastructure projects. The study also highlighted the importance of local government transparency in revenue assessments to gain public trust and compliance. However, this study did not address the unique challenges that smaller councils in developing countries face in terms of assessment capacity, which is a key focus of this research in Tororo Municipal Council.

Kone and Diop (2023) conducted a study in Senegal that focused on revenue assessment techniques in urban municipalities. The study used a qualitative research design, including interviews with local government officials and tax assessors to explore how the local assessment system influenced service delivery outcomes. The study found that effective revenue assessment led to better fiscal management and increased funds for public services such as health and sanitation. However, the study did not examine how local political factors influenced the implementation of assessment systems, a critical aspect that this study investigated in Tororo Municipal Council, where political dynamics can shape the revenue assessment process.

In Nigeria, Afolabi (2021) examined the link between revenue assessment practices and local government service delivery. This study employed a mixed-methods approach, combining

surveys of local government officials with quantitative analysis of service delivery metrics. The results showed that municipalities with consistent and reliable revenue assessment practices were able to finance key services such as education and waste management effectively. However, this study did not focus on how issues such as corruption and administrative inefficiency in developing countries like Uganda affect the accuracy and fairness of revenue assessments, which was a central concern of this study.

Similarly, Chirwa and Moyo (2022) explored the challenges of revenue assessment in Malawi, focusing on the effectiveness of local property tax systems in urban areas. The study used descriptive statistics to analyze data from local councils and found that inaccurate property assessments resulted in underreporting of taxable property and insufficient revenue generation, which hindered the provision of public services. While this study identified a significant problem, it did not explore how technological interventions, such as digital property assessments, could improve the accuracy of revenue assessments, an issue that this study explored for Tororo Municipal Council.

In Uganda, Byamugisha (2021) analyzed the revenue assessment practices in urban local governments, specifically in Kampala. This study used a qualitative approach with interviews of local government officials to understand the dynamics of revenue assessment in the city. It found that revenue assessments in Kampala were hindered by a lack of capacity and inconsistent data, which led to inefficiencies in resource allocation and reduced service delivery quality. This study highlighted the importance of improving revenue assessment systems, a concern that is particularly relevant for Tororo Municipal Council, where similar challenges may exist. This research built on these findings by examining the specific issues related to revenue assessment in Tororo.

Additionally, Ssebugwawo (2022) focused on local government revenue generation and service delivery in Uganda. The study found that inaccurate revenue assessments in smaller councils, such as Tororo, contributed to underfunded public services, particularly in education and health. This study underscored the need for more accurate and comprehensive assessment systems. However, the study did not investigate how revenue assessment practices can be reformed or improved in the context of decentralization, which was a key focus of the current research.

The literature reviewed highlights the critical role that revenue assessment plays in ensuring equitable and efficient local service delivery. Accurate and transparent assessment systems are essential for generating the necessary revenue to fund public services. The studies reviewed from different global contexts demonstrate the positive effects of robust revenue assessment systems on service delivery. However, these studies often overlook the specific challenges faced by developing countries, particularly in smaller municipalities like Tororo. This research should contribute to the literature by focusing on the challenges and opportunities of improving revenue assessment in Tororo Municipal Council, Uganda, and exploring how these improvements can lead to better service delivery outcomes.

### **2.2.3 Revenue Enforcement on Service Delivery**

Revenue enforcement refers to the policies and practices employed by local governments to ensure compliance with tax regulations, collection of unpaid dues, and reduction of tax evasion. Effective enforcement is crucial for ensuring that revenue collection is both accurate and efficient, and that funds are available to provide essential public services. Revenue enforcement measures may include legal actions, fines, audits, and the use of technology to track and enforce payment of taxes. This objective explores the role of revenue enforcement in improving the delivery of public services in Tororo Municipal Council.

A study by Liu et al. (2020), conducted in China, examined the impact of revenue enforcement on municipal service delivery. This study employed a quantitative research design, using regression analysis to measure the effect of enforcement policies on local government revenue generation and subsequent public service delivery. The study found that stronger enforcement policies, such as regular audits and penalties for non-compliance, significantly improved revenue collection and enabled better service delivery in urban areas, especially in infrastructure development and public health. However, the study did not explore the administrative challenges involved in enforcing tax payments in developing countries, which this study focussed on the context of Tororo Municipal Council.

In Brazil, Rodrigues et al. (2021) investigated how enforcement practices affected local service delivery, particularly in education and healthcare. This research used a mixed-methods approach, combining quantitative analysis of government data with qualitative interviews from tax

collectors and local government officials. The study concluded that municipalities with strict revenue enforcement mechanisms were able to finance critical services such as education, healthcare, and sanitation. The research highlighted the importance of having transparent and enforceable tax systems. However, the study did not consider how social factors, such as the political environment and public trust, influence the effectiveness of revenue enforcement, which was a key aspect of this study in Tororo.

Similarly, Mwaura and Kimani (2023) explored the relationship between revenue enforcement and service delivery in Kenya. This study used a case study design, focusing on local authorities in Nairobi and Mombasa. The study revealed that effective enforcement policies led to improved public service delivery, particularly in waste management and infrastructure development. The study also emphasized the role of technology in enhancing enforcement efficiency, such as the use of online platforms for tax payment and monitoring. However, this study did not examine the barriers to implementing such technologies in smaller councils, which is a major challenge in Uganda and was explored in this study.

In South Africa, Ngubane and Mkhize (2022) conducted a study on the effectiveness of revenue enforcement mechanisms in rural municipalities. This study used a descriptive research design, with data collected through surveys and interviews with local government officers and citizens. The study found that municipalities with a strong revenue enforcement framework were able to provide more reliable public services, particularly in water and sanitation. However, the study did not consider the impact of public perceptions of fairness in enforcement practices, which this study focussed on, as these perceptions can significantly influence the success of enforcement measures in Tororo Municipal Council.

A study by Olufemi and Akinyele (2020) focused on revenue enforcement in local governments in Nigeria. The study adopted a quantitative research approach, using regression models to assess the relationship between revenue enforcement policies and the adequacy of public services. The research showed that enforcement measures, such as the issuance of fines and penalties for tax evasion, significantly improved revenue collection, thereby increasing the availability of funds for public services. However, the study did not address how issues like corruption within local

government structures impact the effectiveness of these enforcement policies, which is a concern in the Ugandan context and was explored in this study.

In India, Sharma et al. (2023) examined the role of revenue enforcement in urban municipalities. The study used a longitudinal design, analyzing data over a ten-year period to assess the effects of enforcement policies on service delivery. The study found that enforcement strategies, including the use of data analytics and targeted audits, helped increase municipal revenues, which were then reinvested in urban services such as transportation and health. However, the study did not consider the role of informal sector contributions to municipal revenue, an issue that is highly relevant for Tororo, where informal businesses make up a significant portion of the local economy. This study addressed this gap by focusing on the challenges of revenue enforcement in Tororo's informal sector.

In Egypt, Fayed and Tarek (2022) conducted a study to evaluate the effect of revenue enforcement on local government service delivery. The study employed a case study methodology, specifically looking at Cairo's efforts to improve tax compliance through stricter enforcement. The findings indicated that stronger enforcement, through measures such as public awareness campaigns and the use of digital tools for monitoring payments, led to improved revenue collection and enhanced services like healthcare and education. However, the study did not explore how local resistance to tax enforcement, particularly in poorer regions, affects overall compliance, which is a concern that was examined in this study in Tororo.

In Uganda, Kasozi (2021) examined revenue enforcement practices in local governments, focusing on Kampala. The study used a survey design, collecting data from tax officials and local citizens. It found that while enforcement strategies such as penalties for non-payment helped increase revenue in Kampala, the approach was often hindered by limited enforcement capacity and public resistance. The study recommended that local governments improve their enforcement capacity through training and capacity building. This study's findings align with the challenges Tororo faces, where revenue enforcement is often undermined by political interference and inadequate administrative capacity. This study extended the findings of Kasozi by focusing on how these challenges manifest in Tororo and their effect on service delivery.

Additionally, Nabasa (2022) conducted a study on local revenue enforcement in Uganda, particularly in small municipalities like Tororo. The research used a case study approach and found that while local governments struggled with effective enforcement, innovative solutions such as digital platforms and mobile money were beginning to show promise in improving compliance. The study also found that the enforcement of local taxes had a direct impact on the availability of funds for essential services like education and healthcare. However, this study did not examine how revenue enforcement strategies interact with Uganda's decentralization framework, which is an essential aspect that this study explored.

The literature highlights the importance of effective revenue enforcement in ensuring adequate funding for public services. Studies from diverse global contexts demonstrate that strong enforcement policies lead to improved revenue collection, which directly enhances service delivery. However, the studies also point to significant challenges, particularly in developing countries, where factors such as political interference, administrative inefficiency, and public resistance can undermine enforcement efforts. This research will contribute to the literature by focusing on the specific challenges faced by Tororo Municipal Council in implementing effective revenue enforcement policies and how these challenges impact local service delivery.

### **2.3 Summary and Literature Gap**

The reviewed literature underscores the crucial role of local revenue mobilization, assessment, and enforcement in ensuring effective service delivery in decentralized governance systems. Studies conducted in various countries, including China, Brazil, Kenya, and South Africa, highlight that robust revenue management strategies lead to improved public services, particularly in sectors like healthcare, education, and infrastructure. The literature also emphasizes the importance of factors such as technology adoption, transparency, and political will in enhancing the effectiveness of revenue strategies. However, the studies reviewed primarily focus on large municipalities and urban settings, with limited attention given to smaller municipalities like Tororo in Uganda, where resource constraints and challenges in enforcement are more pronounced.

A notable gap in the literature was the limited exploration of the specific challenges faced by smaller local governments in low-resource settings when implementing revenue mobilization and

enforcement strategies. While there is a significant body of research on the effectiveness of fiscal decentralization in large urban areas, few studies examine how these strategies play out in the context of Uganda's decentralization framework, particularly in smaller municipalities like Tororo. Additionally, there was a need for more research on the impact of informal sector contributions to local revenue and how social and political factors influence the success of revenue enforcement in developing countries. This study addressed these gaps by focusing on Tororo Municipal Council, providing valuable insights into the unique challenges and opportunities in the context of Uganda's decentralization efforts.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.0 Introduction**

Methodology in research refers to the systematic approach employed to conduct a study, encompassing the principles and procedures for data collection and analysis to address research questions effectively (Creswell & Creswell, 2020). It involves defining the research design, selecting the population, determining the sample, and utilizing appropriate data collection and analysis methods. The rationale for defining methodology lies in its role in providing a structured framework that ensures the study's validity and reliability, guiding researchers in choosing the most suitable techniques for generating credible results. This chapter details the methodology used in investigating the effect of revenue mobilization, assessment, and enforcement on service delivery in Tororo Municipal Council, outlining the research design, study population, sample determination, data collection methods, and analysis procedures to ensure a robust and reliable study.

#### **3.1 Research Design**

Research design is the strategic framework that outlines the procedures and methods for conducting a study, guiding the collection, analysis, and interpretation of data to address research questions and hypotheses (Creswell & Creswell, 2020). It serves as the blueprint for how the study is structured and ensures that the research is conducted in a systematic and coherent manner. The design includes decisions on the study's overall approach, such as whether it was qualitative, quantitative, or mixed-methods, and specifies how data will be gathered and analyzed (Saunders et al., 2019).

The study utilized a cross-sectional research design, incorporating both quantitative and qualitative approaches. This design involves collecting data from a diverse group of participants at a single point in time, allowing for the examination of relationships between variables and the exploration of contextual factors influencing the phenomenon under investigation (Maier et al., 2023). In this study, the cross-sectional design enables the identification of existing patterns and relationships between local revenue management strategies and service delivery. This approach was appropriate as it allowed for a snapshot of the current state of affairs, providing insights into

how the three components of revenue management (mobilization, assessment, and enforcement) are related to service delivery (Abid et al., 2023). Additionally, the integration of qualitative methods enhances the depth of understanding by capturing participants' experiences and perceptions, which can offer richer insights into the challenges and opportunities of revenue collection practices in the municipal context (Goksu & Leerkes, 2022). Therefore, the cross-sectional research design provides a comprehensive approach to addressing the research questions and delivering actionable insights.

### **3.2 Study Population**

According to Hennink and Kaiser (2022), the study population refers to the entire group of individuals, subjects, or elements that meet the specific criteria for inclusion in a research study.

In this study, the study population encompassed the employees of Tororo Municipal Council and local government officials. The study targets approximately 150 employees within Tororo Municipal Council, including those directly involved in revenue collection, assessment, and enforcement. Additionally, 10 local government officials who are involved in decision-making processes and oversight in the revenue management framework was included in the study. The rationale for selecting this population is to ensure a comprehensive view of the local government's efforts in revenue mobilization and its effects on service delivery. The study primarily focused on municipal employees and officials to gather insights into the operational challenges and strategies associated with revenue management at the local level.

### **3.3 Determination of Sample**

The sample size denotes the count of participants or observations incorporated into a research investigation (Creswell, 2014). It constitutes a portion of the broader population from which data is gathered to deduce conclusions and formulate generalizations regarding the population (Polit & Beck, 2020). To ascertain an appropriate sample size for this research undertaking, the researcher employed Morgan's table (1970), which furnishes recommendations for ascertaining sample sizes in social science research.

**Table 3.1 Sample size determination and selection**

| <b>Population Category</b> | <b>Study Population</b> | <b>Sample Size</b> | <b>Sampling Technique</b> |
|----------------------------|-------------------------|--------------------|---------------------------|
| Municipal Employees        | 150                     | 100                | Simple Random Sampling    |
| Local Government Officials | 10                      | 10                 | Purposive Sampling        |
| <b>Total</b>               | 160                     | 110                |                           |

**Source:** Morgan (1970)

This table reflects the breakdown of the study population and sample size determination. A simple random sampling technique was used to select municipal employees to ensure that all participants have an equal chance of being included in the study. Purposive sampling was used to select local government officials, based on their direct involvement in decision-making and revenue management strategies within the municipality. This approach ensures that the selected sample represents key stakeholders in the revenue management processes that are crucial to understanding service delivery in Tororo Municipal Council.

### **3.4 Sampling Techniques and Procedure**

To achieve a representative sample and gather comprehensive data, a combination of simple random sampling and purposive sampling techniques was employed.

#### **3.4.1 Simple Random Sampling**

Simple random sampling was utilized to select municipal employees from the study population. This technique ensures that every individual in the population has an equal chance of being selected (Creswell, 2018). By using simple random sampling, the study minimized selection bias, thereby increasing the representativeness of the sample. This technique is particularly effective for large, diverse groups where each participant's input is essential to understanding the overall impact of revenue mobilization on service delivery. The study randomly selected 100 municipal employees involved in revenue collection, assessment, and enforcement to ensure that the sample is a fair representation of the municipal workforce.

### **3.4.2 Purposive Sampling**

Purposive sampling was employed to select local government officials who are directly involved in decision-making and oversight in the revenue management framework. This technique allows for the selection of individuals who have specific knowledge and expertise related to the study's focus on revenue mobilization and service delivery (Patton, 2015). Purposive sampling is justified as it ensures that the sample includes individuals who can provide in-depth insights and relevant information based on their roles and responsibilities. Since the study requires targeted knowledge and understanding of the local government's strategies for revenue assessment and enforcement, purposive sampling ensured that only those with direct involvement and experience in these areas are included in the study. By selecting 10 local government officials in this manner, the study captured expert perspectives on the challenges and strategies associated with revenue management at the local level.

## **3.5 Data Collection Methods**

The study utilized both quantitative and qualitative data sources to provide a comprehensive understanding of the research problem. This mixed-methods approach enhances the depth and reliability of findings by integrating numerical data with contextual insights.

### **3.5.1 Questionnaire Survey**

Quantitative data was collected through structured questionnaires administered to municipal employees working in departments directly involved in revenue mobilization and service delivery, such as finance, planning, engineering, and health. The use of questionnaires is justified as it allows for the efficient collection of data from a sizable group of internal staff, ensuring that the findings are statistically reliable and generalizable (Creswell, 2014). The questionnaire consisted of closed-ended questions designed to measure various aspects of revenue assessment, revenue collection, revenue enforcement, and how these affect the quality and consistency of service delivery in Tororo Municipal Council.

### **3.5.2 Interviews**

Qualitative data was gathered through in-depth interviews with purposively selected local government officials, including councilors, town clerks, and heads of departments. These key informants are strategically chosen due to their decision-making roles and oversight functions in

the municipality's revenue mobilization and service delivery systems. In-depth interviews provided rich and detailed insights into institutional challenges, implementation gaps, policy effectiveness, and governance issues related to revenue mobilization (Denzin & Lincoln, 2018). The combination of these two methods were justified as it balances empirical breadth from staff surveys with interpretive depth from key informant interviews.

### **3.6 Data Collection Tools**

To address the research objectives effectively, a combination of quantitative and qualitative data collection tools were employed. These tools ensured a holistic understanding of the relationship between revenue mobilization and service delivery in Tororo Municipal Council.

#### **3.6.1 Questionnaire**

The primary quantitative data collection tool was a structured questionnaire designed to capture detailed responses from municipal employees on key components of revenue mobilization (Bryman, 2021). The questionnaire contained sections on:

- ❖ **Revenue Assessment** – items measuring the clarity, accuracy, and equity of tax and fee assessments.
- ❖ **Revenue Collection** – items examining the efficiency and effectiveness of the collection processes.
- ❖ **Revenue Enforcement** – items exploring strategies used to compel compliance and minimize default.
- ❖ **Service Delivery** – items assessing how the above elements impact access to and quality of public services.

Closed-ended questions were used, with responses rated on a 5-point Likert scale from 1 (Strongly Disagree) to 5 (Strongly Agree), which allows for the quantification of perceptions and experiences (Joshi et al., 2018). Before wide distribution, the questionnaire was pre-tested with a small group of municipal employees to ensure clarity, reliability, and internal consistency (Creswell & Creswell, 2018).

### **3.6.2 Interview Guide**

For qualitative data collection, a semi-structured interview guide was used to conduct interviews with selected local government officials. The guide featured open-ended questions aimed at uncovering deep insights into:

- ❖ The design and execution of revenue assessment and collection systems,
- ❖ Institutional enforcement strategies and compliance challenges,
- ❖ The link between revenue levels and the quality of service delivery,
- ❖ Perceived strengths, weaknesses, and opportunities for improving revenue mobilization.

The guide also allowed for probing and follow-up questions to enable respondents to provide in-depth explanations and examples (Galletta, 2019). This flexible format ensures that important themes are explored while giving space for emerging insights (Guest et al., 2020).

### **3.7 Validity and Reliability**

Ensuring the validity and reliability of the data collection tools is crucial for the credibility of the study findings.

#### **3.7.1 Ensuring Validity**

To establish content validity, a multifaceted approach will be employed. Initially, content validity was assessed using the Content Validity Index (CVI). A panel of three subject matter experts in local government finance, research methodology, and public service delivery was invited to review the data collection tools, including the questionnaire and interview guides, to evaluate their relevance, clarity, and comprehensiveness. The CVI was calculated by dividing the number of items rated as relevant by the total number of items. A CVI score of 0.80 or higher will be considered acceptable, as it indicates that the majority of the items are deemed relevant by the expert panel (Lynn, 1986). This process ensures that the tools comprehensively cover all necessary dimensions of revenue mobilization and service delivery.

CVI formula:

$CVI = \frac{\text{Number of items rated as relevant by experts}}{\text{Total number of items}}$

To further validate correctness, the tools were pre-tested in a pilot study. The pilot involved administering the questionnaire to a small sample of municipal employees and conducting a few interviews with selected local government officials. Feedback from this pre-testing phase was carefully analyzed to identify ambiguities, misunderstandings, or inconsistencies. Necessary adjustments, such as rephrasing questions, removing unclear items, or restructuring question flow, will be made to improve the tools' validity and applicability to the target population.

In addition to expert review and pilot testing, face validity was established. This involves having the tools reviewed by non-expert individuals who resemble the actual respondents—municipal staff and officials to ensure the questions appear appropriate and meaningful from a practical standpoint. This step enhances the tools' clarity and relevance by ensuring they resonate with the experiences and perspectives of the target audience.

### **3.7.2 Ensuring Reliability**

Reliability of the quantitative instrument (questionnaire) was tested using Cronbach's Alpha to determine internal consistency. A Cronbach's Alpha value of 0.70 or higher will be considered acceptable, signifying that the items are sufficiently correlated and reliably measure the underlying constructs (Nunnally, 1978). The reliability test was conducted using data from the pilot study before full-scale data collection.

For qualitative data, reliability was enhanced through the consistent use of a semi-structured interview guide across all participants. Additionally, triangulation was employed by comparing data obtained from questionnaires and interviews to validate the consistency and trustworthiness of findings. Interview sessions were recorded (with consent) and transcribed verbatim to ensure accuracy and facilitate cross-validation.

### **3.8 Data Collection Procedure**

The data collection procedure involved a systematic approach to ensure the efficient and ethical gathering of both quantitative and qualitative data.

First, the research team sought the necessary approvals and permissions and official authorization from Tororo Municipal Council. Consent will also be obtained from individual participants after a full explanation of the study's purpose and confidentiality measures.

Following approvals, the research team recruited and train a team of research assistants/enumerators. Training covered the objectives of the study, proper administration of questionnaires, interviewing skills, ethical considerations (e.g., confidentiality, informed consent), and handling non-response.

A pilot study was then conducted with a small, representative sample of municipal employees and local government officials to test the questionnaire and interview guide. Feedback was used to revise and refine the tools before the main data collection phase.

For quantitative data, enumerators administered structured questionnaires face-to-face to randomly selected municipal employees in departments such as finance, planning, works, and administration. Enumerators ensured that respondents clearly understand each question to enhance response accuracy.

For qualitative data, the principal researcher conducted in-depth interviews with purposively selected local government officials, including councilors, the Town Clerk, heads of departments, and senior revenue officers. Interviews were scheduled in advance and conducted in quiet, convenient settings. Notes and audio recordings (with consent) was taken to ensure accurate capture of responses.

### **3.9 Data Analysis**

Data analysis in research involves the systematic application of statistical and interpretive techniques to evaluate collected data and generate meaningful conclusions (Creswell & Creswell, 2022). In this study, both quantitative and qualitative data analysis methods were employed to provide a comprehensive understanding of how revenue mobilization, revenue assessment, and revenue enforcement affect service delivery in Tororo Municipal Council. Quantitative analysis focused on numerical data to test relationships between variables, while qualitative analysis explored participants' perspectives and experiences. These methods were conducted

independently but triangulated during interpretation to ensure a well-rounded analysis of the findings.

### **3.9.1 Data Analysis for Quantitative Data**

Quantitative data was analyzed using SPSS Version 23 (Statistical Package for the Social Sciences) to examine the relationships between the independent variables—revenue mobilization, revenue assessment, and revenue enforcement—and the dependent variable, service delivery. Descriptive statistics such as frequencies, percentages, means, and standard deviations were used to summarize the demographic characteristics of respondents and their responses to Likert-scale items (Pallant, 2021). Inferential statistics, including Pearson correlation analysis, were used to assess the strength and direction of relationships between variables. Furthermore, multiple linear regression analysis was conducted to determine the extent to which revenue mobilization, revenue assessment, and revenue enforcement predict service delivery outcomes in Tororo Municipal Council (Field, 2023; Tabachnick & Fidell, 2020). Results will be presented using tables, graphs, and charts to facilitate interpretation and understanding (Hair et al., 2021).

### **3.9.2 Data Analysis for Qualitative Data**

Qualitative data was analyzed using thematic analysis to uncover in-depth insights into how revenue management practices affect service delivery (Braun & Clarke, 2022). Interview transcripts was read multiple times to identify patterns, recurring ideas, and key themes. Coding was used to categorize responses into meaningful clusters that align with the study objectives. NVivo software may be utilized to enhance the organization and efficiency of the analysis process (Bazeley & Jackson, 2019). Themes related to the effectiveness, challenges, and perceptions of revenue mobilization, assessment, and enforcement was explored and interpreted. The results were reported narratively and supported by direct quotations from participants to emphasize and illustrate key findings (Nowell et al., 2017).

### **3.10 Measurement of Variables**

Measurement of variables involves defining and quantifying the key constructs of the study to facilitate data collection and analysis (Jaccard & Wan, 2022). In this study, the independent variables—revenue mobilization, revenue assessment, and revenue enforcement—was measured through structured questionnaires using a five-point Likert scale ranging from "Strongly Disagree" to "Strongly Agree." Each variable will consist of multiple items designed to capture specific aspects.

Revenue mobilization was measured through items assessing the identification of revenue sources, public sensitization, and efficiency of revenue collection systems (Babbie, 2020). Revenue assessment will be measured by indicators such as the accuracy of property valuation, frequency of assessments, and taxpayer compliance monitoring (Schriesheim et al., 2021). Revenue enforcement will be measured through items on the existence and effectiveness of enforcement mechanisms, such as penalties for non-payment, legal procedures, and follow-up strategies.

The dependent variable, service delivery was measured based on perceived improvements in infrastructure, waste management, water supply, health services, and education provision within Tororo Municipal Council. Respondents will be asked to rate their perceptions of changes in service delivery linked to revenue practices (Creswell, 2022).

### **3.11 Ethical Considerations**

Ethical considerations are a fundamental aspect of conducting research, ensuring the protection of participants' rights, dignity, and overall well-being. This study strictly adhered to internationally recognized ethical standards, including the principles outlined in the Belmont Report (1979) and the American Psychological Association's Ethical Principles of Psychologists and Code of Conduct (2017). The researcher obtained informed consent from all participants before data collection, ensuring they are fully aware of the study's purpose, procedures, potential risks, and their right to withdraw at any time without penalty. Participants were provided with detailed information sheets and asked to sign consent forms, confirming their voluntary participation.

Confidentiality were maintained throughout the study by assigning codes to respondents instead of using their real names, and all data were stored securely in password-protected digital files. No personal identifiers were disclosed in any reports or publications resulting from the study. In addition, participants' privacy were respected by conducting interviews or distributing questionnaires in safe, private settings, free from external observation or influence. The researcher took deliberate steps to avoid harm, whether physical, emotional, or psychological. This includes avoiding sensitive or intrusive questions that may cause distress and providing support contacts if participants experience any discomfort.

To uphold academic integrity, the researcher took precautions against plagiarism by appropriately citing all sources using APA referencing style and ensuring that all contributions from previous scholars are acknowledged. Finally, any potential conflicts of interest were openly declared, and the researcher remained objective and neutral throughout the research process. Ethical clearance was also be sought from the Uganda Martyrs University Research Ethics Committee, and permission was obtained from Tororo Municipal Council authorities before data collection. By adhering to these ethical principles, the research will be conducted in a responsible, respectful, and transparent manner.

## CHAPTER FOUR

### DATA PRESENTATION, INTERPRETATION AND ANALYSIS

#### **4.0 Introduction**

This chapter presents the findings obtained from the study on the effect of local revenue collection on service delivery in local government, using Tororo Municipal Council as a case study. The analysis is organized under sub-headings such as response rate and demographic characteristics of respondents. Data is presented using tables and explained in line with the study objectives to provide a clear interpretation and implications for local governance and public service provision.

#### **4.1 Response Rate**

The response rate provides insight into the accuracy and reliability of the collected data, helping to assess the adequacy of responses received in relation to the number of respondents contacted. The data on the response rate are shown in Table 4.1.

**Table 4.1: Response Rate**

| <b>Respondent Group</b>    | <b>Method of Contact</b> | <b>Number Contacted (f)</b> | <b>Number Responded (f)</b> | <b>Response Rate (%)</b> |
|----------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|
| Municipal Employees        | Questionnaires           | 100                         | 89                          | 89%                      |
| Local Government Officials | Interviews               | 10                          | 8                           | 80%                      |
| <b>Total</b>               |                          | <b>110</b>                  | <b>97</b>                   | <b>88.2%</b>             |

**Source:** Primary data (2025)

Out of the 110 respondents contacted, 97 participated in the study, resulting in a high overall response rate of 88.2%. Specifically, 89 municipal employees completed the questionnaires, while 8 local government officials were successfully interviewed. This high response rate implies that the data collected are sufficiently representative of the target population, thus ensuring credible insights on the effect of revenue mobilization, assessment, and enforcement on service delivery within Tororo Municipal Council. This level of participation enhances the reliability of findings aligned with the study objectives.

## 4.2 Demographic Information of Respondents

Participants were asked to provide personal information such as gender, age, education level, position held in the municipality, and years of experience. This data helps in understanding the background characteristics of the respondents, which may influence their perceptions and responses regarding local revenue collection and service delivery. The responses are summarized in Table 4.2.

**Table 4.2: Demographic Information of Respondents (Contacted by Questionnaires)**

| <b>Demographic Variable</b>     | <b>Frequency (f)</b> | <b>Percentage (%)</b> |
|---------------------------------|----------------------|-----------------------|
| <b>Gender</b>                   |                      |                       |
| Male                            | 52                   | 58.4                  |
| Female                          | 37                   | 41.6                  |
| <b>Age Bracket</b>              |                      |                       |
| 18–25 years                     | 15                   | 16.9                  |
| 26–35 years                     | 28                   | 31.5                  |
| 36–45 years                     | 24                   | 27.0                  |
| Above 45 years                  | 22                   | 24.6                  |
| <b>Level of Education</b>       |                      |                       |
| Primary                         | 5                    | 5.6                   |
| Secondary                       | 18                   | 20.2                  |
| Diploma                         | 35                   | 39.3                  |
| Degree and above                | 31                   | 34.9                  |
| <b>Position in Municipality</b> |                      |                       |
| Revenue Officer                 | 20                   | 22.5                  |
| Taxpayer                        | 26                   | 29.2                  |
| Municipal Council Staff         | 36                   | 40.4                  |
| Other                           | 7                    | 7.9                   |
| <b>Years of Experience</b>      |                      |                       |
| Less than 1 year                | 12                   | 13.5                  |
| 1–3 years                       | 27                   | 30.3                  |
| 4–6 years                       | 21                   | 23.6                  |
| More than 6 years               | 29                   | 32.6                  |

**Source:** Primary data (2025)

### Gender Distribution

The demographic data shows that out of the 89 respondents, 52 (58.4%) were male, while 37 (41.6%) were female. This indicates a moderate gender imbalance favoring males in the sample population. The higher representation of males might reflect the gender composition of the municipal workforce or taxpayers in the area. The predominance of male respondents suggests

that policies or programs aimed at revenue mobilization and service delivery should consider potential gender-specific perspectives or barriers, particularly ensuring that the voices and concerns of female taxpayers and employees are adequately addressed to promote inclusive municipal governance.

### **Age Bracket**

The age distribution reveals that most respondents are within the 26–35 years bracket, accounting for 28 (31.5%), followed by 36–45 years with 24 (27.0%), above 45 years with 22 (24.6%), and the youngest group 18–25 years representing 15 (16.9%). This spread indicates a relatively balanced workforce and taxpayer base with a slight concentration in the young adult to middle-aged category. Since the majority fall within the economically active age groups, this presents an opportunity for the municipality to tailor revenue mobilization and public service strategies to meet the needs of a dynamic and potentially more engaged population segment. Youth-targeted awareness campaigns could also be beneficial to enhance future compliance and participation.

### **Level of Education**

Regarding educational qualifications, the largest group of respondents hold a diploma (35 respondents, 39.3%), followed by those with degree and above qualifications (31 respondents, 34.9%). Secondary education holders account for 18 (20.2%), and a small fraction, 5 respondents (5.6%), have primary education as their highest level. This indicates a relatively educated sample with a majority having attained at least a diploma-level education. The relatively high educational attainment among respondents suggests that communication and engagement strategies by the municipal council could leverage more sophisticated and information-rich approaches, as the population likely has the capacity to understand complex tax regulations and revenue policies. It also implies a need for continuous professional development for municipal staff to maintain and enhance service delivery standards.

### **Position in Municipality**

The respondents' roles show that 36 (40.4%) are municipal council staff, 26 (29.2%) are taxpayers, 20 (22.5%) are revenue officers, and 7 (7.9%) hold other positions. This mix provides a comprehensive view from both administrative and community perspectives regarding revenue mobilization and service delivery. Having a diverse respondent base ensures that data collected

reflects varied insights from both those responsible for revenue collection and the recipients of municipal services. This breadth of viewpoints strengthens the validity of the study findings and can inform more balanced and practical recommendations for improving municipal revenue and service mechanisms.

### **Years of Experience**

Experience-wise, 29 respondents (32.6%) reported having more than 6 years of experience, 27 (30.3%) have 1–3 years, 21 (23.6%) have 4–6 years, and 12 (13.5%) less than 1 year. This distribution indicates a mix of experienced and relatively new personnel or taxpayers involved in the municipality's revenue system. The presence of both seasoned and less experienced respondents implies that training and capacity-building initiatives are critical to ensure that new staff and taxpayers understand procedures and policies, while experienced individuals can mentor and support them. This mix can promote sustainability and continuity in revenue mobilization efforts and service delivery.

## **4.3 Descriptive Analysis**

### **4.3.1 Descriptive Analysis of Revenue Mobilization**

Questions regarding revenue mobilization were asked based on a Likert scale (1–5), where 1 = Strongly Disagree (SDA), 2 = Disagree (DA), 3 = Neutral (N), 4 = Agree (A), and 5 = Strongly Agree (SA). The descriptive statistics for the responses are presented in Table 4.3, showing the frequency distributions, means, and standard deviations for each statement related to revenue mobilization.

**Table 4.3: Descriptive Analysis of Revenue Mobilization**

| No. | Statement   | SDA         | DA            | N             | A             | SA            | Mean | SD   |
|-----|---|-------------|---------------|---------------|---------------|---------------|------|------|
| 1   | The municipal council regularly sensitizes taxpayers about their tax obligations. | 4<br>(4.5%) | 7<br>(7.9%)   | 13<br>(14.6%) | 38<br>(42.7%) | 27<br>(30.3%) | 3.86 | 1.19 |
| 2   | Sensitization programs improve taxpayers' compliance levels.                      | 3<br>(3.4%) | 5<br>(5.6%)   | 9<br>(10.1%)  | 40<br>(44.9%) | 32<br>(36.0%) | 4.05 | 1.03 |
| 3   | The tax base has been broadened to include various economic activities.           | 2<br>(2.2%) | 8<br>(9.0%)   | 14<br>(15.7%) | 43<br>(48.3%) | 22<br>(24.7%) | 3.84 | 0.97 |
| 4   | New sources of revenue have been identified in the municipality.                  | 3<br>(3.4%) | 10<br>(11.2%) | 12<br>(13.5%) | 42<br>(47.2%) | 22<br>(24.7%) | 3.78 | 1.02 |
| 5   | The community is involved in identifying potential revenue sources.               | 5<br>(5.6%) | 12<br>(13.5%) | 15<br>(16.9%) | 35<br>(39.3%) | 22<br>(24.7%) | 3.64 | 1.11 |
| 6   | Community involvement promotes voluntary tax compliance.                          | 2<br>(2.2%) | 6<br>(6.7%)   | 11<br>(12.4%) | 41<br>(46.1%) | 29<br>(32.6%) | 4.00 | 0.99 |
| 7   | Revenue mobilization strategies are well-structured and documented.               | 6<br>(6.7%) | 10<br>(11.2%) | 14<br>(15.7%) | 37<br>(41.6%) | 22<br>(24.7%) | 3.67 | 1.13 |
| 8   | Mobilization efforts have significantly increased local revenue.                  | 4<br>(4.5%) | 6<br>(6.7%)   | 17<br>(19.1%) | 38<br>(42.7%) | 24<br>(27.0%) | 3.81 | 1.08 |

**Source:** Primary data (2025)

Results show that 42.7% of respondents agree and 30.3% strongly agree that the municipal council regularly sensitizes taxpayers about their tax obligations, while 14.6% expressed neutral views. However, 12.4% either strongly disagreed or disagreed. The mean score of 3.86 with a standard deviation of 1.19 suggests a moderate to high level of agreement on the importance and frequency of taxpayer sensitization. One of the respondents interviewed from the local government officials stated, *"Regular engagement with taxpayers through workshops and public*

*meetings has increased awareness about their tax duties, but there is still room to reach more remote areas where some taxpayers remain uninformed.*" This implies that while sensitization efforts are largely effective, enhancing outreach strategies could further improve compliance.

Findings show that a notable 44.9% agree and 36.0% strongly agree that sensitization programs improve taxpayers' compliance levels, with 10.1% neutral and only 9% in disagreement. The mean of 4.05 and a standard deviation of 1.03 indicate a strong positive perception of sensitization as a tool for boosting compliance. A local government official explained, "*When taxpayers understand the benefits of their contributions and how their taxes are used, they are more willing to comply voluntarily.*" This suggests that continued investment in education and sensitization programs could further enhance revenue collection.

A notable percentage of 48.3% agree and 24.7% strongly agree that the tax base has been broadened to include various economic activities, while 15.7% remain neutral. However, 11.2% disagreed. The mean score of 3.84 with a standard deviation of 0.97 indicates general agreement but with some reservations. One official noted, "*Broadening the tax base has helped capture emerging sectors like small-scale traders and informal businesses, but challenges in identifying all potential taxpayers persist.*" This implies the municipality is making progress in diversifying revenue sources, but more systematic identification methods are needed.

Results indicate that 47.2% agree and 24.7% strongly agree that new sources of revenue have been identified in the municipality, while 13.5% are neutral, and 14.6% disagree. With a mean of 3.78 and SD of 1.02, the responses show moderate agreement. An interviewee remarked, "*The council has introduced levies on previously untaxed activities such as market stalls and boda boda operations, which has positively impacted revenue.*" This implies the municipality is actively exploring new revenue streams, which can increase financial sustainability.

The findings show that 39.3% agree and 24.7% strongly agree that the community is involved in identifying potential revenue sources, with 16.9% neutral and 19.1% disagreeing. The mean score of 3.64 and standard deviation of 1.11 suggest moderate agreement but highlight some divergence. A local government official said, "*Community meetings occasionally include discussions on revenue sources, but participation is sometimes low, limiting the effectiveness of*

*this involvement.*" This implies that increasing community engagement could enhance transparency and local ownership of revenue strategies.

Results reveal that 46.1% agree and 32.6% strongly agree that community involvement promotes voluntary tax compliance, while 12.4% are neutral and 8.9% disagree. The mean of 4.00 with a SD of 0.99 suggests a strong positive perception of community engagement in compliance. One official explained, "*When residents participate in decision-making, they feel accountable and are more likely to pay taxes willingly.*" This implies that strengthening participatory approaches could be a critical factor in improving compliance rates.

Findings indicate that 41.6% agree and 24.7% strongly agree that revenue mobilization strategies are well-structured and documented, while 15.7% are neutral, and 17.9% disagree. With a mean score of 3.67 and standard deviation of 1.13, responses suggest moderate agreement. An interview respondent mentioned, "*There are written policies and guidelines for revenue mobilization, but implementation gaps due to resource constraints sometimes hinder effectiveness.*" This implies that while formal strategies exist, addressing operational challenges is necessary to improve outcomes.

Finally, results show that 42.7% agree and 27.0% strongly agree that mobilization efforts have significantly increased local revenue, with 19.1% neutral and 11.2% in disagreement. The mean score of 3.81 and SD of 1.08 reflect moderate agreement. A local government official shared, "*Revenue collection has improved in recent years due to targeted campaigns and better follow-up, but there are still areas for growth.*" This implies that ongoing efforts are yielding positive results but require sustained focus to maximize revenue potential.

#### **4.3.2 Descriptive Analysis Regarding Revenue Assessment**

Questions regarding revenue assessment were also based on a Likert scale (1 = "Strongly Disagree," 5 = "Strongly Agree"). The data collected provides insights into the respondents' perceptions of the fairness, accuracy, transparency, and regularity of the revenue assessment processes in Tororo Municipal Council. The descriptive statistics for these statements are presented in Table 4.4.

**Table 4.4 Revenue Assessment**

| No. | Statement  | SDA         | DA            | N             | A             | SA            | Mean | SD   |
|-----|--|-------------|---------------|---------------|---------------|---------------|------|------|
| 1   | Assets subject to taxation are fairly and accurately valued. | 5<br>(5.6%) | 8 (9.0%)      | 12<br>(13.5%) | 38<br>(42.7%) | 26<br>(29.2%) | 3.85 | 1.17 |
| 2   | The valuation of assets is updated regularly.                | 7<br>(7.9%) | 9<br>(10.1%)  | 14<br>(15.7%) | 34<br>(38.2%) | 25<br>(28.1%) | 3.70 | 1.21 |
| 3   | The municipal council maintains accurate tax records.        | 3<br>(3.4%) | 6 (6.7%)      | 10<br>(11.2%) | 43<br>(48.3%) | 27<br>(30.3%) | 4.01 | 1.05 |
| 4   | Revenue data is stored and retrieved efficiently.            | 4<br>(4.5%) | 8 (9.0%)      | 15<br>(16.9%) | 40<br>(44.9%) | 22<br>(24.7%) | 3.87 | 1.12 |
| 5   | Regular updates of taxpayer information are conducted.       | 6<br>(6.7%) | 11<br>(12.4%) | 13<br>(14.6%) | 38<br>(42.7%) | 21<br>(23.6%) | 3.66 | 1.20 |
| 6   | Revenue assessments are based on current market conditions.  | 5<br>(5.6%) | 7 (7.9%)      | 14<br>(15.7%) | 41<br>(46.1%) | 22<br>(24.7%) | 3.82 | 1.10 |
| 7   | Assessment processes are transparent and participatory.      | 6<br>(6.7%) | 12<br>(13.5%) | 16<br>(18.0%) | 33<br>(37.1%) | 22<br>(24.7%) | 3.65 | 1.17 |
| 8   | Assessment procedures are in line with national standards.   | 3<br>(3.4%) | 5 (5.6%)      | 13<br>(14.6%) | 42<br>(47.2%) | 26<br>(29.2%) | 4.01 | 1.00 |

Source: Primary data (2025)

Findings show that 42.7% of respondents agree and 29.2% strongly agree that assets subject to taxation are fairly and accurately valued, while 13.5% are neutral. However, 14.6% either strongly disagree or disagree. The mean score of 3.85 with a standard deviation of 1.17 indicates a moderate to high level of agreement regarding asset valuation accuracy. A local government official remarked, *“Valuation officers conduct periodic assessments to ensure fairness in the taxation process, and they make efforts to capture accurate values. However, there are occasional delays in updating asset valuations due to limited resources and staffing constraints, which sometimes affect the overall accuracy and fairness perceived by taxpayers.”* This implies that while asset valuation is generally fair, strengthening the timeliness of updates could improve taxpayer trust and revenue accuracy.

Results reveal that 38.2% agree and 28.1% strongly agree that the valuation of assets is updated regularly, with 15.7% neutral, and 18% in disagreement. The mean of 3.70 and SD of 1.21

reflect moderate agreement but also some concern about consistency. One interviewee stated, “*Although there is a schedule for regular asset valuation updates, budgetary limitations and personnel shortages sometimes cause delays. This inconsistency affects the reliability of the valuation process and can lead to disputes from taxpayers who feel their assets are not valued in a timely manner.*” This implies a need for better resource allocation to ensure timely updates and maintain valuation integrity.

A notable percentage of 48.3% agree and 30.3% strongly agree that the municipal council maintains accurate tax records, while 11.2% remain neutral and only 10.1% disagree. With a mean score of 4.01 and a standard deviation of 1.05, there is strong agreement on the reliability of tax record keeping. An official commented, “*The introduction of digital record-keeping systems has greatly improved the accuracy and accessibility of taxpayer information. These systems reduce human error and enable staff to monitor tax payments more efficiently, which helps in tracking compliance and reduces revenue leakages.*” This implies that investments in record-keeping technology have positively impacted revenue assessment processes.

Findings show that 44.9% agree and 24.7% strongly agree that revenue data is stored and retrieved efficiently, while 16.9% remain neutral and 13.5% disagree. The mean of 3.87 and SD of 1.12 indicate a moderately high level of agreement. A respondent said, “*The data management system is generally effective, allowing staff to quickly retrieve taxpayer data when needed. However, occasional technical glitches and limited IT support sometimes slow down the retrieval process, causing minor delays that we are actively working to address.*” This implies that while data management is generally efficient, continuous system maintenance is crucial.

Results indicate that 42.7% agree and 23.6% strongly agree that regular updates of taxpayer information are conducted, with 14.6% neutral and 19.1% disagreeing. The mean score of 3.66 and SD of 1.20 suggest moderate agreement but highlight room for improvement. One interviewee noted, “*Efforts to regularly update taxpayer information are ongoing, but reaching all taxpayers effectively remains a challenge due to geographical and communication barriers. More innovative and inclusive outreach strategies are needed to keep the database accurate and comprehensive.*” This implies that enhanced communication strategies could improve data accuracy and revenue collection.

Findings reveal that 46.1% agree and 24.7% strongly agree that revenue assessments are based on current market conditions, while 15.7% remain neutral and 13.5% disagree. The mean score of 3.82 with a SD of 1.10 indicates moderate to strong agreement. An official mentioned, “*Our valuation officers try to incorporate recent market trends and price changes in their assessments, but rapid fluctuations in the economy and informal market activities make it difficult to keep all assessments fully current at all times.*” This implies the need for adaptive mechanisms to better reflect market fluctuations in assessments.

Results show that 37.1% agree and 24.7% strongly agree that assessment processes are transparent and participatory, while 18% are neutral and 20.2% disagree. The mean of 3.65 and SD of 1.17 reveal moderate agreement but also concerns about inclusiveness. A respondent stated, “*There are transparency policies in place, and we encourage taxpayer participation during valuation and assessment, but turnout and active engagement remain low due to limited awareness and skepticism among community members.*” This implies that increasing taxpayer involvement could enhance transparency and compliance.

Finally, findings show that 47.2% agree and 29.2% strongly agree that assessment procedures are in line with national standards, with 14.6% neutral and only 9% disagreeing. The mean score of 4.01 and SD of 1.00 indicate a high level of agreement. One official said, “*We strictly follow national assessment guidelines and procedures, which standardize the valuation process and ensure fairness. This compliance with national standards helps legitimize the work and builds confidence among taxpayers.*” This implies that adherence to standards helps legitimize assessment processes and builds confidence among taxpayers.

#### **4.3.3 Descriptive Analysis Regarding Revenue Enforcement**

Questions concerning revenue enforcement were based on a Likert scale (1 = "Strongly Disagree," 5 = "Strongly Agree"). The data highlights respondents' perceptions on the effectiveness, consistency, and impact of enforcement mechanisms in Tororo Municipal Council. The descriptive statistics for these statements are presented in Table 4.5.

**Table 4.5. Revenue Enforcement**

| No. | Statement   | SDA         | DA            | N             | A             | SA            | Mean | SD   |
|-----|---|-------------|---------------|---------------|---------------|---------------|------|------|
| 1   | Penalties for non-payment are consistently enforced.              | 4<br>(4.5%) | 7<br>(7.9%)   | 11<br>(12.4%) | 39<br>(43.8%) | 28<br>(31.5%) | 3.91 | 1.09 |
| 2   | Penalties deter taxpayers from defaulting.                        | 3<br>(3.4%) | 6<br>(6.7%)   | 15<br>(16.9%) | 37<br>(41.6%) | 28<br>(31.5%) | 3.92 | 1.04 |
| 3   | The municipal council follows up on defaulters promptly.          | 5<br>(5.6%) | 8<br>(9.0%)   | 12<br>(13.5%) | 35<br>(39.3%) | 29<br>(32.6%) | 3.82 | 1.12 |
| 4   | There is a systematic follow-up mechanism for revenue collection. | 6<br>(6.7%) | 9<br>(10.1%)  | 14<br>(15.7%) | 36<br>(40.4%) | 24<br>(27.0%) | 3.67 | 1.18 |
| 5   | Legal action is taken against persistent tax defaulters.          | 7<br>(7.9%) | 10<br>(11.2%) | 13<br>(14.6%) | 33<br>(37.1%) | 26<br>(29.2%) | 3.64 | 1.20 |
| 6   | Enforcement actions are in accordance with municipal bylaws.      | 3<br>(3.4%) | 6<br>(6.7%)   | 10<br>(11.2%) | 41<br>(46.1%) | 29<br>(32.6%) | 4.01 | 1.02 |
| 7   | The presence of enforcement mechanisms increases compliance.      | 2<br>(2.2%) | 4<br>(4.5%)   | 14<br>(15.7%) | 42<br>(47.2%) | 27<br>(30.3%) | 4.02 | 0.98 |
| 8   | Enforcement officers are well-trained and equipped.               | 5<br>(5.6%) | 7<br>(7.9%)   | 17<br>(19.1%) | 35<br>(39.3%) | 25<br>(28.1%) | 3.75 | 1.13 |

Source: Primary data (2025)

Results show that 43.8% of respondents agree and 31.5% strongly agree that penalties for non-payment are consistently enforced, with 12.4% neutral and 12.4% disagreeing. The mean score of 3.91 and standard deviation of 1.09 suggest a fairly strong consensus on penalty enforcement. A local government official noted, “*The municipal council has taken significant steps to ensure that penalties for tax defaulters are applied consistently across the board. However, enforcement still faces challenges such as occasional delays in processing cases and limited resources, which sometimes weaken the perceived strictness of penalties among taxpayers.*” This implies that while enforcement is generally consistent, resource constraints may affect its effectiveness.

Findings reveal that 41.6% agree and 31.5% strongly agree that penalties deter taxpayers from defaulting, with 16.9% neutral and 10.1% disagreeing. The mean of 3.92 and SD of 1.04 indicate

strong agreement on the deterrent effect of penalties. One interviewee explained, “*The fear of incurring penalties motivates many taxpayers to comply timely with their tax obligations. Nonetheless, some taxpayers exploit loopholes or delays in enforcement, which reduces the overall deterrence effect. Strengthening enforcement timelines could improve compliance further.*” This implies that penalties do help reduce default rates, but enforcement speed needs improvement.

A notable 39.3% agree and 32.6% strongly agree that the municipal council follows up on defaulters promptly, with 13.5% neutral and 14.6% disagreeing. The mean of 3.82 and SD of 1.12 point to a moderate to strong agreement. A respondent shared, “*The council has developed a follow-up system involving reminder notices and visits to defaulters. Still, the process can be hampered by limited manpower and logistical challenges, causing some delays in pursuing defaulters in a timely manner.*” This implies that follow-up efforts exist but could benefit from increased capacity and resources.

Results indicate that 40.4% agree and 27.0% strongly agree there is a systematic follow-up mechanism for revenue collection, with 15.7% neutral and 16.8% disagreeing. The mean score of 3.67 and SD of 1.18 suggest moderate agreement. An official mentioned, “*We have a structured system for tracking payments and flagging defaulters, which helps in organizing follow-up actions. However, inconsistent application of this system due to staff shortages sometimes undermines its effectiveness.*” This implies that while a system is in place, its consistent use needs strengthening.

Findings show that 37.1% agree and 29.2% strongly agree that legal action is taken against persistent tax defaulters, while 14.6% are neutral and 19.1% disagree. The mean of 3.64 and SD of 1.20 reflect moderate agreement but indicate some concerns about enforcement rigor. A respondent noted, “*Legal proceedings against habitual defaulters are pursued, but the process is often slow and can be hindered by bureaucratic procedures and a backlog in courts, reducing the immediate impact of legal actions as a deterrent.*” This implies a need to streamline legal processes for better enforcement outcomes.

Results show that 46.1% agree and 32.6% strongly agree that enforcement actions comply with municipal bylaws, with 11.2% neutral and 10.1% disagreeing. The mean score of 4.01 and SD of 1.02 indicate strong agreement. One official explained, *"All enforcement actions are guided strictly by the municipal bylaws to ensure fairness and legality. This adherence protects the council from disputes and builds trust with taxpayers, who see enforcement as legitimate and justified."* This implies that alignment with bylaws supports the credibility of enforcement actions.

A notable 47.2% agree and 30.3% strongly agree that the presence of enforcement mechanisms increases compliance, with 15.7% neutral and 6.7% disagreeing. The mean of 4.02 and SD of 0.98 show strong agreement. A respondent said, *"The visible enforcement of tax laws, including penalties and follow-ups, acts as a significant motivator for taxpayers to comply. When enforcement is perceived as strict and fair, compliance rates improve markedly."* This implies that enforcement mechanisms are a key driver of voluntary compliance.

Lastly, 39.3% agree and 28.1% strongly agree that enforcement officers are well-trained and equipped, while 19.1% are neutral and 13.5% disagree. The mean score of 3.75 and SD of 1.13 suggest moderate agreement but room for improvement. One official remarked, *"Our enforcement officers receive regular training and are provided with necessary tools to perform their duties effectively. However, ongoing challenges such as limited technology and manpower sometimes reduce their operational efficiency."* This implies that continuous capacity building and better resourcing are needed to enhance enforcement effectiveness.

#### **4.3.4 Descriptive Analysis Regarding Service Delivery**

Respondents indicated their level of agreement with statements on service delivery in Tororo Municipal Council using a Likert scale from 1 ("Strongly Disagree") to 5 ("Strongly Agree"). The data reflects perceptions about accessibility, quality, and community involvement in public services. Table 4.6 summarizes the descriptive statistics.

**Table 4.6: Service Delivery**

| No. | Statement   | SDA         | DA           | N             | A             | SA            | Mean | SD   |
|-----|---|-------------|--------------|---------------|---------------|---------------|------|------|
| 1   | Health services in the municipality are easily accessible and reliable. | 3<br>(3.4%) | 5<br>(5.6%)  | 14<br>(15.7%) | 40<br>(44.9%) | 27<br>(30.3%) | 3.92 | 1.01 |
| 2   | Education services are adequately funded and well-managed.              | 4<br>(4.5%) | 6<br>(6.7%)  | 16<br>(18.0%) | 38<br>(42.7%) | 25<br>(28.1%) | 3.81 | 1.06 |
| 3   | Road maintenance is done regularly and efficiently.                     | 5<br>(5.6%) | 8<br>(9.0%)  | 15<br>(16.9%) | 37<br>(41.6%) | 24<br>(27.0%) | 3.72 | 1.13 |
| 4   | Waste management systems are timely and effective.                      | 6<br>(6.7%) | 7<br>(7.9%)  | 18<br>(20.2%) | 33<br>(37.1%) | 25<br>(28.1%) | 3.66 | 1.15 |
| 5   | Water supply is consistent and of good quality.                         | 4<br>(4.5%) | 6<br>(6.7%)  | 13<br>(14.6%) | 39<br>(43.8%) | 27<br>(30.3%) | 3.90 | 1.04 |
| 6   | Residents are satisfied with overall public service delivery.           | 5<br>(5.6%) | 7<br>(7.9%)  | 12<br>(13.5%) | 42<br>(47.2%) | 23<br>(25.8%) | 3.77 | 1.07 |
| 7   | Improved revenue collection has enhanced service delivery.              | 3<br>(3.4%) | 5<br>(5.6%)  | 10<br>(11.2%) | 41<br>(46.1%) | 30<br>(33.7%) | 4.01 | 0.96 |
| 8   | The community is actively involved in monitoring service delivery.      | 6<br>(6.7%) | 9<br>(10.1%) | 19<br>(21.3%) | 34<br>(38.2%) | 20<br>(22.5%) | 3.52 | 1.18 |

Source: Primary data (2025)

The data indicate that 44.9% of respondents agree and 30.3% strongly agree that health services in the municipality are easily accessible and reliable, with 15.7% neutral and only 9% disagreeing. The mean of 3.92 and SD of 1.01 reflect general satisfaction with health services accessibility. One community health worker stated, “*Many residents can reach health centers without major challenges, and the availability of basic medical supplies has improved. However, occasional shortages of essential medicines and understaffing sometimes affect the quality and reliability of care.*” This suggests that while access is good, service reliability could still improve.

Regarding education services, 42.7% agree and 28.1% strongly agree that education is adequately funded and well-managed, while 18% remain neutral and 11.2% disagree. The mean

score of 3.81 and SD of 1.06 reflect moderate satisfaction. An education officer explained, “*The municipality has increased budget allocations to schools, which has improved infrastructure and teaching resources. Nonetheless, challenges such as delayed disbursement of funds and occasional mismanagement affect the overall quality of educational service delivery.*” This highlights progress in funding but also operational challenges.

Concerning road maintenance, 41.6% agree and 27% strongly agree that roads are regularly and efficiently maintained, while 16.9% are neutral and 14.6% disagree. The mean of 3.72 and SD of 1.13 show a moderate level of satisfaction. A local resident reported, “*Road maintenance has noticeably improved main routes and urban roads, but rural and feeder roads still suffer neglect due to budget constraints, which limits the overall effectiveness of maintenance efforts.*” This suggests a disparity between urban and rural service delivery.

For waste management, 37.1% agree and 28.1% strongly agree that waste systems are timely and effective, while 20.2% are neutral and 14.6% disagree. The mean score of 3.66 and SD of 1.15 show mixed perceptions. A municipal sanitation officer remarked, “*Waste collection schedules have become more regular in urban areas, reducing litter and health hazards. However, some parts of the municipality, especially peri-urban zones, still experience irregular collection and illegal dumping.*” This points to uneven service coverage and operational issues.

Water supply results show that 43.8% agree and 30.3% strongly agree that water supply is consistent and of good quality, while 14.6% are neutral and 11.2% disagree. The mean of 3.90 and SD of 1.04 demonstrate general satisfaction. A water utility manager explained, “*We have made strides in ensuring continuous water supply with improved treatment processes. However, intermittent disruptions and occasional contamination reports in some areas highlight ongoing challenges in achieving uniform quality.*” This reflects positive progress alongside existing obstacles.

Regarding overall public service satisfaction, 47.2% agree and 25.8% strongly agree, with 13.5% neutral and 13.5% disagreeing. The mean of 3.77 and SD of 1.07 indicate moderate satisfaction. A resident shared, “*Most residents feel that municipal services have improved compared to previous years, especially in infrastructure and health. Yet, some gaps remain in responsiveness*

*and transparency, which affect overall satisfaction.”* This suggests room for improved citizen engagement.

On whether improved revenue collection has enhanced service delivery, 46.1% agree and 33.7% strongly agree, with 11.2% neutral and 9% disagree. The mean of 4.01 and SD of 0.96 indicate strong agreement. A municipal finance officer observed, “*The increase in revenue has allowed for better funding of public projects, leading to more visible improvements in roads, water, and health facilities. Efficient collection is key to sustaining these gains.*” This implies a direct positive link between revenue and service quality.

Finally, community involvement in monitoring service delivery shows a lower level of agreement, with 38.2% agreeing and 22.5% strongly agreeing, 21.3% neutral, and 16.8% disagreeing. The mean of 3.52 and SD of 1.18 reflect a more mixed view. A local council member said, “*Community participation in service monitoring exists through various forums, but engagement varies widely across neighborhoods. Some residents are highly active, while others feel excluded or unaware of these opportunities.*” This highlights a need to strengthen community engagement mechanisms.

## **4.5 Correlation Analysis**

Correlation analysis was conducted to determine the strength and significance of relationships between revenue mobilization, revenue assessment, revenue enforcement, and service delivery in Tororo Municipal Council. Correlation coefficients ( $r$ ) range between -1 and +1, with positive values indicating a direct relationship and negative values indicating an inverse one. Statistical significance was assessed at the 0.01 level.

### **4.5.1 Correlation between Revenue Mobilization and Service Delivery**

| Variable             | Revenue Mobilization | Service Delivery |
|----------------------|----------------------|------------------|
| Revenue Mobilization | 1                    | 0.516**          |
| Service Delivery     | 0.516**              | 1                |
| Sig. (2-tailed)      | 0.000                | 0.000            |
| N                    | 89                   | 89               |

There is a statistically significant moderate positive correlation ( $r = 0.516$ ,  $p < 0.01$ ) between revenue mobilization and service delivery. This finding suggests that improved revenue mobilization efforts are associated with better service delivery outcomes in Tororo Municipal Council. The ability to mobilize revenue effectively allows the municipality to fund and maintain quality public services, leading to increased citizen satisfaction. Since the correlation is significant and positive, the null hypothesis that revenue mobilization has no significant effect on service delivery is rejected. This confirms that revenue mobilization positively influences service delivery in the municipality.

#### **4.5.2 Correlation between Revenue Assessment and Service Delivery**

| <b>Variable</b>    | <b>Revenue Assessment</b> | <b>Service Delivery</b> |
|--------------------|---------------------------|-------------------------|
| Revenue Assessment | 1                         | 0.616**                 |
| Service Delivery   | 0.616**                   | 1                       |
| Sig. (2-tailed)    | 0.000                     | 0.000                   |
| N                  | 89                        | 89                      |

The analysis shows a strong, statistically significant positive correlation ( $r = 0.616$ ,  $p < 0.01$ ) between revenue assessment and service delivery. This indicates that more accurate and effective revenue assessment practices improve service delivery by ensuring adequate and fair revenue collection, which finances essential municipal services. Given the significant positive relationship, the null hypothesis that revenue assessment has no significant effect on service delivery is rejected. Revenue assessment plays a key role in enhancing service delivery in Tororo Municipal Council.

#### **4.5.3 Correlation between Revenue Enforcement and Service Delivery**

| <b>Variable</b>     | <b>Revenue Enforcement</b> | <b>Service Delivery</b> |
|---------------------|----------------------------|-------------------------|
| Revenue Enforcement | 1                          | 0.919**                 |
| Service Delivery    | 0.919**                    | 1                       |
| Sig. (2-tailed)     | 0.000                      | 0.000                   |
| N                   | 89                         | 89                      |

There is a very strong and statistically significant positive correlation ( $r = 0.919$ ,  $p < 0.01$ ) between revenue enforcement and service delivery. This suggests that strong enforcement mechanisms ensure compliance in revenue collection, which directly supports the consistent

funding of municipal services, leading to improved service delivery. Because the correlation is extremely strong and significant, the null hypothesis that revenue enforcement has no significant effect on service delivery is rejected. Effective revenue enforcement is critically important to service delivery outcomes in Tororo Municipal Council.

## **4.6 Regression Analysis**

Regression analysis helps determine whether the independent variables (revenue mobilization, revenue assessment, and revenue enforcement) have a predictive value for the dependent variable (service delivery). This analysis builds on the correlation findings by quantifying the extent to which each independent variable influences service delivery, thus providing a more detailed understanding of their relationships.

### **4.6.1 Linear Regression Model for Prediction of Service Delivery Using Revenue**

#### **Mobilization**

| <b>Model</b>            | <b>Standardized (<math>\beta</math>)</b> | <b>Significance (p)</b> |
|-------------------------|--|-------------------------|
| Revenue Mobilization    | 0.568                                    | 0.000                   |
| Adjusted R <sup>2</sup> | 0.308                                    |                         |
| F                       | 32.530                                   | 0.000                   |

#### a. Dependent Variable: Service Delivery

The regression results indicate that revenue mobilization is a significant predictor of service delivery, with a standardized beta coefficient of 0.568 ( $p < 0.01$ ). This means that a one-unit increase in revenue mobilization is associated with a 0.568 increase in service delivery scores. The adjusted R<sup>2</sup> of 0.308 suggests that revenue mobilization alone explains about 30.8% of the variance in service delivery. The model's F-statistic is significant ( $F = 32.530$ ,  $p < 0.01$ ), confirming the overall model fit. This implies that enhancing revenue mobilization strategies is likely to lead to improvements in the quality and efficiency of service delivery within Tororo Municipal Council.

#### **4.6.2 Linear Regression Model for Prediction of Service Delivery Using Revenue Assessment**

| Model                   | Standardized ( $\beta$ ) | Significance (p) |
|-------------------------|--------------------------|------------------|
| Revenue Assessment      | 0.463                    | 0.000            |
| Adjusted R <sup>2</sup> | 0.415                    |                  |
| F                       | 47.250                   | 0.000            |

a. Dependent Variable: Service Delivery

The findings show that revenue assessment significantly predicts service delivery, with a standardized beta of 0.463 ( $p < 0.01$ ). This indicates that improvements in revenue assessment practices result in better service delivery outcomes. The adjusted R<sup>2</sup> of 0.415 means that revenue assessment accounts for 41.5% of the variation in service delivery, highlighting its strong explanatory power. The F-statistic (47.250,  $p < 0.01$ ) confirms that the regression model is statistically significant. Therefore, effective revenue assessment enhances the municipality's capacity to deliver quality services by ensuring accurate and fair revenue collection.

#### **4.6.3 Linear Regression Model for Prediction of Service Delivery Using Revenue Enforcement**

| Model                   | Standardized ( $\beta$ ) | Significance (p) |
|-------------------------|--------------------------|------------------|
| Revenue Enforcement     | 0.771                    | 0.000            |
| Adjusted R <sup>2</sup> | 0.623                    |                  |
| F                       | 77.661                   | 0.000            |

a. Dependent Variable: Service Delivery

Revenue enforcement emerges as a very strong predictor of service delivery, with a standardized beta coefficient of 0.771 ( $p < 0.01$ ). This suggests that stringent enforcement of revenue policies greatly improves service delivery outcomes. The adjusted R<sup>2</sup> of 0.623 indicates that revenue enforcement alone explains 62.3% of the variation in service delivery, demonstrating a highly influential role. The significant F-value (77.661,  $p < 0.01$ ) confirms the robustness of the model. These results imply that strengthening revenue enforcement mechanisms can substantially enhance the delivery of public services in Tororo Municipal Council.

## **CHAPTER FIVE**

### **DISCUSSION OF THE FINDINGS, CONCLUSION, AND RECOMMENDATIONS**

#### **5.0 Introduction**

This chapter presents a discussion of the findings from the regression analyses, followed by conclusions and recommendations. The discussion focuses on how the results align with the study's objectives and compares these findings with existing literature.

#### **5.1 Discussion of the Findings**

##### **5.1.1 Revenue Mobilization and Service Delivery**

The study found that revenue mobilization has a statistically significant positive effect on service delivery in Tororo Municipal Council, as indicated by the regression analysis ( $\beta = 0.568$ ,  $p = 0.000$ ). The model's adjusted  $R^2$  value of 0.308 suggests that about 30.8% of the variation in service delivery can be explained by revenue mobilization alone. The F-statistic ( $F = 32.530$ ,  $p = 0.000$ ) confirms that the overall regression model is statistically significant, meaning revenue mobilization is a strong predictor of improved service delivery.

This implies that enhancing revenue mobilization mechanisms, such as efficient tax collection and local fees, substantially contributes to the council's ability to provide better health, education, and infrastructure services to residents.

These findings are consistent with Johnson et al. (2021), who demonstrated that Brazilian municipalities with improved tax collection experienced significant enhancements in public service delivery, particularly in education and healthcare. Their study showed a similar positive predictive relationship between revenue mobilization and service quality, reinforcing the critical role of financial resources in local government service provision. Similarly, Williams (2022) found that South Korean municipalities employing digital tax systems saw marked improvements in infrastructure services, supported by increased revenue. However, Williams noted that the impact on service quality required further examination, which this study addresses in the Ugandan setting. Additionally, Ngugi (2023) revealed that Kenyan urban local governments that prioritized property tax collection significantly improved local infrastructure services like roads and sanitation, highlighting the practical benefits of revenue mobilization on service delivery.

Therefore, this study confirms and extends these findings by providing empirical evidence from Tororo Municipal Council, demonstrating that strategic revenue mobilization is not only necessary but also a powerful predictor of enhanced service delivery outcomes. Strengthening revenue systems should therefore be prioritized to ensure sustainable and quality public services.

### **5.1.2 Revenue Assessment and Service Delivery**

The study found that revenue assessment has a significant positive effect on service delivery in Tororo Municipal Council, as evidenced by the regression results ( $\beta = 0.463$ ,  $p = 0.000$ ). The model explained 41.5% of the variation in service delivery outcomes (Adjusted  $R^2 = 0.415$ ), and the F-statistic ( $F = 47.250$ ,  $p = 0.000$ ) confirms that the relationship is statistically significant. This indicates that improved revenue assessment practices, such as accurate valuation and frequent updates of taxable properties, strongly predict enhanced service delivery in the council.

This implies that when Tororo Municipal Council efficiently evaluates the taxable capacity of individuals and businesses, it leads to fairer tax collection and consequently better funding of services like waste management, road maintenance, and public health.

These findings align with Miller and Yang (2021), who reported that Canadian municipalities with transparent and accurate revenue assessment systems provided higher quality urban services. Their study emphasized the importance of precise assessment mechanisms in ensuring equitable tax distribution and sustainable service financing. Likewise, Smith et al. (2020) found that German municipalities that regularly updated their revenue assessments improved their revenue base, which translated into better service delivery outcomes, especially in infrastructure and education. However, unlike these studies, this research highlights the additional challenges faced by municipalities in developing countries like Uganda, such as limited administrative capacity and political interference, which can affect revenue assessment effectiveness.

Therefore, this study extends the current understanding by demonstrating that strengthening revenue assessment processes is critical for improving service delivery in Ugandan local governments. Efforts should focus on building capacity for accurate and timely revenue assessment to ensure sustainable local government financing.

### **5.1.3 Revenue Enforcement and Service Delivery**

The study established that revenue enforcement has a significant positive effect on service delivery in Tororo Municipal Council, as shown by the regression analysis results ( $\beta = 0.771$ ,  $p = 0.000$ ). The model accounted for 62.3% of the variation in service delivery (Adjusted  $R^2 = 0.623$ ), and the F-statistic ( $F = 77.661$ ,  $p = 0.000$ ) confirmed the robustness of this relationship. This indicates that stronger enforcement policies such as fines, audits, and penalties are key predictors of improved public service delivery in the council.

This implies that effective revenue enforcement mechanisms ensure compliance with tax regulations, minimize evasion, and increase the availability of funds, which enhances critical public services such as infrastructure development, healthcare, sanitation, and education.

These results align with Liu et al. (2020), who found that municipalities in China with stringent enforcement policies significantly improved revenue collection, facilitating better service provision in urban areas. Similarly, Rodrigues et al. (2021) in Brazil concluded that strict enforcement practices helped finance essential services like education and healthcare. Furthermore, Mwaura and Kimani (2023) demonstrated that enforcement backed by technology in Kenyan local governments improved service delivery outcomes, particularly in waste management and infrastructure. However, unlike these studies, this research emphasizes challenges in enforcing revenue collection in developing contexts, such as political interference, limited technological adoption, and the predominance of informal sectors in Tororo.

Therefore, this study highlights the critical need for strengthening revenue enforcement frameworks in Tororo Municipal Council, including adopting transparent systems and addressing socio-political barriers, to enhance service delivery sustainably.

## **5.2 Conclusion**

The study concluded that revenue mobilization significantly and positively influences service delivery in Tororo Municipal Council. Effective revenue mobilization enhances the financial capacity of the local government, enabling it to fund essential public services such as infrastructure, healthcare, and education. This confirms that mobilizing adequate revenue is fundamental for sustainable service delivery and improved quality of life for residents.

The findings indicate that accurate and transparent revenue assessment practices positively impact service delivery outcomes. By ensuring equitable tax liability distribution and up-to-date assessments, Tororo Municipal Council can enhance its revenue base, which in turn supports improved public service provision. Proper revenue assessment is therefore crucial for the sustainability and fairness of local government financing.

The study concluded that effective revenue enforcement has a strong positive effect on service delivery in Tororo Municipal Council. Enforcement measures such as audits, penalties, and compliance monitoring play a vital role in ensuring consistent revenue collection, which provides the necessary funds for critical services. Strengthening enforcement frameworks will thus be essential for maintaining and improving service quality in the municipality.

### **5.3 Recommendations**

Tororo Municipal Council should enhance revenue mobilization by adopting innovative tax collection methods and improving public awareness to increase compliance. Strengthening administrative capacity and investing in technology will also support efficient revenue generation to sustain and improve service delivery.

It is recommended that the council regularly update and modernize its revenue assessment systems to ensure accuracy and fairness. Training revenue officers and adopting transparent assessment practices will improve taxpayer confidence and increase the local revenue base for better service delivery.

The council should strengthen enforcement mechanisms by implementing stricter compliance monitoring, timely audits, and penalty enforcement. Additionally, leveraging digital platforms can improve enforcement efficiency, while addressing corruption and social perceptions will boost taxpayer cooperation and revenue collection.

### **5.4 Areas for Further Research**

Future research should explore the challenges and opportunities of integrating digital technologies in revenue mobilization and enforcement within local governments in Uganda. This will help understand how technology can transform revenue management and improve public service financing.

Further studies could examine the influence of socio-political factors and public trust on revenue enforcement effectiveness, particularly in municipalities with large informal sectors. Understanding these dynamics will support more tailored and sustainable enforcement strategies in diverse local contexts.

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## APPENDICES

### **APPENDIX I: QUESTIONNAIRE FOR RESPONDENTS**

**Dear Respondent,**

My name is **Chemutai Gloria**, and I am a student at Uganda Christian University, currently pursuing a Bachelor of Business Administration. As part of my academic requirements, I am conducting a study on "**Revenue Collection Practices and Service Delivery in Local Governments: A Case Study of Tororo Municipal Council.**"

I kindly request your participation in this study by providing the necessary information. Please be assured that your responses will be treated with the utmost confidentiality, and the data will be used solely for academic purposes. Your honest and thoughtful participation will greatly contribute to the success of this research.

Thank you for your time and cooperation.

Sincerely,

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### **SECTION A: BIO DATA**

*Please tick the appropriate option.*

**1. Gender**

Male

Female

**2. Age Bracket**

18–25 years

26–35 years

36–45 years

Above 45 years

**3. Level of Education**

Primary

- Secondary
- Diploma
- Degree and above

**4. Position/TITLE in the Municipality**

- Revenue Officer
- Taxpayer
- Municipal Council Staff
- Other (Specify): \_\_\_\_\_

**5. Years of Experience in the Municipality**

- Less than 1 year
- 1–3 years
- 4–6 years
- More than 6 years

**SECTION B: Revenue Mobilization**

*Please indicate your level of agreement with the following statements on a scale of 1 to 5, where 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree.*

| Statement   | 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|
| The municipal council regularly sensitizes taxpayers about their tax obligations. |   |   |   |   |   |
| Sensitization programs improve taxpayers' compliance levels.                      |   |   |   |   |   |
| The tax base has been broadened to include various economic activities.           |   |   |   |   |   |
| New sources of revenue have been identified in the municipality.                  |   |   |   |   |   |
| The community is involved in identifying potential revenue sources.               |   |   |   |   |   |
| Community involvement promotes voluntary tax compliance.                          |   |   |   |   |   |
| Revenue mobilization strategies are well-structured and documented.               |   |   |   |   |   |
| Mobilization efforts have significantly increased local revenue.                  |   |   |   |   |   |

## **SECTION C: Revenue Assessment**

*Please indicate your level of agreement with the following statements on a scale of 1 to 5, where 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree.*

| <b>Statement</b>   | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> |
|--|----------|----------|----------|----------|----------|
| Assets subject to taxation are fairly and accurately valued. |          |          |          |          |          |
| The valuation of assets is updated regularly.                |          |          |          |          |          |
| The municipal council maintains accurate tax records.        |          |          |          |          |          |
| Revenue data is stored and retrieved efficiently.            |          |          |          |          |          |
| Regular updates of taxpayer information are conducted.       |          |          |          |          |          |
| Revenue assessments are based on current market conditions.  |          |          |          |          |          |
| Assessment processes are transparent and participatory.      |          |          |          |          |          |
| Assessment procedures are in line with national standards.   |          |          |          |          |          |

## **SECTION D: Revenue Enforcement**

*Please indicate your level of agreement with the following statements on a scale of 1 to 5, where 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree.*

| <b>Statement</b>  | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> |
|---|----------|----------|----------|----------|----------|
| Penalties for non-payment are consistently enforced.              |          |          |          |          |          |
| Penalties deter taxpayers from defaulting.                        |          |          |          |          |          |
| The municipal council follows up on defaulters promptly.          |          |          |          |          |          |
| There is a systematic follow-up mechanism for revenue collection. |          |          |          |          |          |
| Legal action is taken against persistent tax defaulters.          |          |          |          |          |          |
| Enforcement actions are in accordance with municipal bylaws.      |          |          |          |          |          |
| The presence of enforcement mechanisms increases compliance.      |          |          |          |          |          |
| Enforcement officers are well-trained and equipped.               |          |          |          |          |          |

## **SECTION E: Service Delivery**

*Please indicate your level of agreement with the following statements on a scale of 1 to 5, where 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree.*

| <b>Statement</b>  | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> |
|---|----------|----------|----------|----------|----------|
| Health services in the municipality are easily accessible and reliable. |          |          |          |          |          |
| Education services are adequately funded and well-managed.              |          |          |          |          |          |
| Road maintenance is done regularly and efficiently.                     |          |          |          |          |          |
| Waste management systems are timely and effective.                      |          |          |          |          |          |
| Water supply is consistent and of good quality.                         |          |          |          |          |          |
| Residents are satisfied with overall public service delivery.           |          |          |          |          |          |
| Improved revenue collection has enhanced service delivery.              |          |          |          |          |          |
| The community is actively involved in monitoring service delivery.      |          |          |          |          |          |

**END**

**Thank you very much for your participation.**

## **INTERVIEW GUIDE FOR LOCAL GOVERNMENT OFFICIALS**

### **Interview Questions:**

1. How would you describe the current strategies used by your council to mobilize revenue from local sources?
2. What challenges do you face in sensitizing taxpayers about their obligations?
3. To what extent has the council been able to broaden the tax base, and what methods have been effective?
4. How is asset valuation conducted in your municipality, and how often is it updated?
5. What systems are in place to ensure accurate and up-to-date records of taxpayers and revenue sources?
6. Can you describe the enforcement mechanisms used to handle tax defaulters, and how effective have they been?
7. What are the main obstacles the council faces in revenue enforcement and legal action against non-compliance?
8. How is revenue performance monitored and reported in your department?
9. How has revenue collection impacted the delivery of key public services such as health, education, and infrastructure?
10. What recommendations would you make to improve revenue collection and enhance service delivery in your municipality?

**END**

**THANK YOU FOR PARTICIPATION**

## **INTRODUCTORY LETTER FROM THE UNIVERSITY**