

Local Revenue Management and Service Delivery in Mityana Municipal Council, Uganda

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Abstract - This study was set to establish the Local Revenue Management and Service Delivery in Mityana Municipal Council, Uganda. It was guided by the following specific objectives, that included (i) to establish the relationship between local revenue planning and service delivery in Mityana Municipal Council. (ii) to examine the relationship between local revenue mobilisation and service delivery in Mityana Municipal Council. (iii) to assess the relationship between local revenue control and service delivery in Mityana Municipal Council. The study adopted a descriptive survey design. It used questionnaires, face to face interviews. The target population was 185 from which a sample size of 134 was derived. Hut tax was the first formal tax introduced in 1900 and Ugandans started paying customs duty as an indirect tax on all goods entering East Africa through Mombasa to Uganda. Uganda adopted a policy of decentralization way back in 1992 where Central government devolved functions and powers to local governments and were empowered to levy, charge, and collect fees as a means to generate local revenue. This study aimed to examine the relationship between local revenue management and service delivery in Mityana Municipal Council. The specific objectives were to establish the relationship between local revenue planning and service delivery, examine the relationship between local revenue mobilization and service delivery, and assess the relationship between local revenue control and service delivery. The study adopted a descriptive, correlational, and cross-sectional research design, using both quantitative and qualitative research approaches. The study population consisted of politicians, technical staff, and the business community of Mityana Municipal Council, with a total of 185 respondents including technical staff, politicians and business community. The sample size was determined to be 134 respondents, selected using simple random sampling and purposive sampling. The findings of the study revealed that local revenue in Mityana Municipal Council is collected through cash, bank, and third-party collection, with a majority collected through the bank. Effective budgeting was seen as important in identifying new revenue sources and supporting service delivery. Local revenue planning was

found to have a positive relationship with service delivery of 0.307 correlation, as it helps in identifying revenue sources and minimizing collection costs. Local revenue mobilization was seen as lacking efficiency in generating enough revenue, but it was found to have a strong relationship with service delivery. Local revenue controls were perceived to be lacking in terms of expenditure limits and monitoring, but they were positively correlated with service delivery. Regression analysis showed that revenue planning, mobilization, and controls all had a positive impact on service delivery, with revenue planning explaining 62.1% of the variation, revenue mobilization explaining 45.2%, and revenue controls explaining 43.9%. Based on the findings, it is recommended that the Municipality focuses on improving revenue management practices, such as strengthening the tax system, implementing clear policies, and establishing limits on expenditure. Close monitoring, training, and tax audits should also be prioritized to enhance revenue compliance and collection.

Keywords: Local Revenue Collection, and service delivery.

I. INTRODUCTION

This study focused on the relationship between local revenue management and service delivery in Urban Councils, a case study of Mityana Municipal Council. Therefore the chapter covers the background of the study, statement of the problem, purpose of the study, objective of the study, research questions, scope and significant of the study.

Historically, Revenue management can be traced from Egypt around 3000 B.C., and is mentioned in numerous historical sources including the Bible. Chapter 47, verse 33 of the Book of Genesis which explains how the Egyptian (Pharaoh) would send commissioners to take one-fifth of all grain harvests as a tax and would be used to pay salaries of their workers (Blankson, 2007). The practices of revenue management continued to develop as Greek civilization overtook much of Europe, North Africa and the Middle East in the centuries leading up to the Common Era (Passant, 2016). Also from the Roman age and through medieval European

history, new taxes on inheritance, property and consumer goods were levied, and often played a role in war, either by funding them or provoking them (Faber & Stokman, 2009).

As Wallis (2006) points out, in the last two centuries the United States has passed through three distinct systems of government finance. In the first financial system, lasting from 1790 until about 1842, state governments played an important role in planning to raise government revenue, mainly by generating 'asset income' through activities such as the sale of land that would be pooled together by controlling the expenses incurred in correction. In the second financial system, starting around 1840, local governments became more important, contributing an increasing share of government revenue from property taxes. And in the third system, starting with the Great Depression, the federal government became more important, generating increasingly larger revenues through the collection of income taxes that were mobilized among the citizens and limiting expenses of collecting such taxes. All the above three systems show decentralization of power for collection and management of local revenues by lower governments (Ojambo, 2012).

In East Africa taxation was introduced by the early British colonial administrators through the system of compulsory public works such as road construction, building of administrative headquarters and schools, as well as forest clearance and other similar works (Frankema & Booth, 2020). Hut tax was the first formal tax introduced in 1900 for both Uganda and Kenya. Ugandans started paying customs duty as an indirect tax, which involved imposition of an ad valorem import duty at a rate of 5% on all goods entering East Africa, through the port of Mombasa and destined for Uganda (Ongayi, Muzenda, Satande, & Malatji, 2021). Raude (2022) adds that the Protectorate government heavily relied on customs duties to fund its programs however it was insufficient to finance all the activities triggering a flat rate poll tax for all male adults. In 1953, graduated personal tax was introduced to finance local governments hence introduction of local revenue in East Africa.

Also Arends (2020) noted that Decentralization refers to both a system and a process. As a system decentralization means a decentralized system of government that is a system of government in which a substantial share of power is granted to local, provincial or regional government. As a process, decentralization means the process by which one moves from a centralized to a decentralized system of government (Paul Collins, 2013). Decentralization is a longtime practice in Africa. However, it became more pronounced in the 1980s and 1990s when it featured as one of the World Bank's structural criteria. It followed the recommendations of the World Bank for developing countries to devolve political and

administrative powers to local and autonomous levels (Shimengah, 2018). The recommendation was made on the basis that Decentralization would quicken decision-making processes and increase participation by the local people to improve efficiency of planning and service delivery (Paguet, 2010).

In Uganda, during the colonial times other administrative units were kingdoms which more or less operated as federal states within the system. By the time of independence in 1962 Uganda had II Districts and four kingdoms (Najjemba, 2020). The independent Constitution of 1962 established a decentralized system with elements of both federalism and Decentralization in the governance system. While the kingdom of Buganda was grand federal status, others such as Ankole, Bunyoro, Busoga were accorded semi-federal status. The rest of the country comprised of the Districts of Acholi, Bugisu, Bukedi, Karamoja, Kigezi, Lango, MadE Sebeci and West Nile was administered through Councils (Nsibambi, 2008).

Uganda adopted a policy of decentralization way back in 1992. Central government devolved functions and powers to local governments (Arkorful, Lugu, Hammond, & Basiru, 2021). LGs are mandated under the Constitution and the Local Government Act to provide management services and other program activities including development infrastructure, planning, budgeting and supervision of services delivery, oversight functions of Councils, operation and maintenance (O&M) including maintenance of building infrastructure, and other basic logistical works, among others using locally mobilized and managed revenue (POU, 2022). However poor service delivery has been experienced Mityana Municipal Council since its inception in 2015.

Theoretically this study was guided by the expectancy theory. The theory was proposed by Vroom in 1964 (Ezu, 2021). It states that individuals are motivated to perform if they know that their extra performance is recognized and rewarded (Bamidele, 2020). Therefore, motivation of tax authorities encourages them to effectively plan, mobilize and control expenditure of local revenue to maximize funds for service delivery in local government. Also Blasco (2020) proposes that an individual will behave or act in a certain way because they are motivated to select a specific behavior over others. Without the hope of a reward, it is less likely that individuals will exert the highest level of effort. Therefore, without properly remunerating tax authorities involved in management of taxes collected, local governments are liable to losing more revenue for service delivery without proper remuneration tax personnel. As such, individual choose their actions based upon the expected outcome of those actions. Therefore local governments should ensure efficiency in

management of local revenue collected to meet the services expected of them by the citizens.

Conceptual Perspective, Under fiscal decentralization, Local Governments were empowered to levy, charge, and collect fees as a means to generate local revenue (LGA, CAP 243, section 80) hence local revenue management (Sakina, 2021). Under fiscal decentralization, Local revenue management is the planning, mobilization, charging, collect and control of expenditure on local revenue. Local revenue refers to the total income generated by local administrative units in a decentralized system of government with in a fiscal year (Mgonja & Poncian, 2019). Local revenue planning involves the budgeting and identifying the different sources of local revenue (Mgonja, 2019). In local government revenue mobilization involves sensitization of the general public to engage in payment of local revenue. Also Mushemeza (2019) suggests that for efficient mobilization of local revenue, tax enumerators should be trained on how best to handle tax payers to improve tax compliance. Local revenue control is minimizing revenue collection costs, operational and administrative expenses to utilize the balance on services delivery. Local government (2020) notes local revenues to include property taxes, market dues, fines and penalties, parking fees, rent and rates.

Service delivery can be defined as socio-economic provision of goods and services such as roads, schools, and hospitals (Ongâ & Abbey, 2019). Services provided include; education, medical and health services, sporting activities, garbage management in urban councils using local revenue collected. As per the Local Government Act Cap 243, Local revenue is defined as the sub total of all categories collected from number of sources like market dues, fines and penalties, parking fees, rent and rates. Schedule 2 of the Local Government Act Cap 243, mandates Local Governments to collect Local revenue from their own sources such as property rates, licenses, permits, fines and penalties, market dues, parking fees and take financial decisions while complying with financial and accounting regulations 1998 which guides financial operations and specifies decentralization policies, rules and regulations (Ruliana, 2015).

Local governments were empowered to carry out proper planning decisions at budget level, do complete enumeration and assessment of taxes for financial decentralization to succeed in improving local revenue collection (Park, 2017). According to Wahya (2022), Local Governments always act as economic and social transformational tools for the Country, but this is not the case simply because of the way locally generated revenue is administered in providing services to citizens. However the financial distress among local authorities has dire economic consequences that result into the

failure and crippling of service delivery to the people (Mohamedi, 2022). Overtime there has been continuous recentralization of previously decentralized functions which has had a negative impact on service delivery, accountability, citizen empowerment and increasing financial dependency of Local Governments (Isaac, 2019).

According to Nur (2022), Parliament has drafted and passed several reforms but very little progress has been made. Law makers particularly former local government leaders noted that remitting funds to the Consolidated Fund affects service delivery at the local level especially urgent things like garbage collection, fixing of roads affected by heavy rains and others. Also Febriani (2022) agrees with Nur (2022) that legislation has not done much in management of revenue for service delivery. He adds that legislators' policy of remitting all local government generated revenues to the Consolidated Fund is undermining the principle of hence lack of independence in local government serving their areas.

Mwesigwa (2022) notes that whereas it is true that revenue management at local government level is associated with many shortcomings, the Ministry of Finance should have worked on how to address the issues of corruption, lack of accountability and transparency rather than taking away powers of the Local government to appropriate revenue collected locally.

According to Devas et al (2014), Local revenue management is essential to achieving service delivery by co-funding development projects like early childhood nutrition projects in health sector. Local government development programs and plans for modernization of agriculture through grants from collected revenue are used to fund standalone projects for the local population (Muhereza, 2018).

According to Mgonja & Pancian (2019), Service delivery can be defined as any contact with the public administration during which customers, citizens, residents or enterprises seek services from public offices. These services must be delivered in an effective, predictable, reliable and customer-friendly manner (Mina, 2020). Khalid (2019) posits that good service delivery requires that the government understands the need to promote citizen-oriented administration. Efficient tax administration, revision and implementation of regulations in relation to revenue collection ensure consistent and coherent administrative procedures and public liability (Zaithams, 2015).

The major causes of poor service delivery are councilor interference and political manipulation, corruption and lack of accountability and transparency, inadequate citizen participation, poor human resource policy, failure to manage change, lack of employee capacity, poor planning, and

poor (Gwayi, 2020). Also Onga & Abbey identified the general rendering of services to the community; procedures to appoint new staff members; irregularities and deficiencies in procurement procedures; leakages and the overflowing of sewerage systems; a general lack of consultation; and a lack of cooperation between municipalities as the major limitation to service delivery in Bangladesh.

There are a large number of services that local governments provide, the most important of which are: Water supply, Sewage collection and disposal, Refuse removal, Electricity and gas supply. Municipal health services, Municipal roads and storm water drainage, Street lighting, Municipal parks and recreation sites (Appelbaum, 2012). The provision of sufficient, affordable and quality basic services is considered a core function of urban governments. Delivery of services (water, sanitation, waste management and housing) correlates closely with the health and well-being of urban residents (Mittin, 2021).

According to Mityana `Municipal Council Charging policy 2022/2023, the Municipality has a wide range of local revenue which include Local Government Hotel Tax (LGHT); Property rates and land based charges like premium, building plan approval fees, land fees, Ground rent, Business licenses, User fees (include market dues, parking fees), user charges and permits and other departmental revenue (include forest revenues; veterinary fees, registration of births; marriages and deaths; fines. Further, additional sources have been added including; advertisement(sign posts), building inspection and approval fees, private owned market dues, entry fees, public health license, loan processing fees and registration fees for NGOs and CBOs (Mityana Municipal Council Minutes, April, 2022). In Mityana Municipal Council, local revenue is managed using the digitilised electronic systems such as e-Logrev and e-Las that are responsible for making monthly reconciliations. Further, the council has well defined enhancement plan and approved charging policies to control the use of revenues.

By the end of the first Quarter for the financial year 2021/2022, Mityana Municipal Council had collected shs 63,084,000 against the annual budget of shs 160,084,000 and quarterly budget of shs 63,262,000 which was 40% of its budgeted expenditure for service delivery. On the side of expenditure, the Municipality spent funds worthy shs 55,496,000 against the planned annual expenditure of shs 143,620,000 and quarterly expenditure of shs 63,262,000 which is 57% and 88% respectively attributed by 91% of non-

wage. By the end of the Quarter, the Municipality had 10% of the revenues received as unspent (Mityana Municipal Council Quarter 1 performance report (2022).

Local revenue management is essential for running the operations of local government as well as providing services to the local citizens (Mgonja & Poncian, 2019). The local revenue majorly caters for service delivery and infrastructural improvement in health centers, schools, provision of piped safe water, community engagement, garbage management as well maintain roads (Ishak, 2022). The recent assesment report has put Mityana Municipal Council at 69th position with a score of 40% in service delivery in the National Local Government Assesment exercise (Mityana Municipal Council Assesment Report, 2020). Further, there has been several demonstrations and protests over lack of drainage sytems, poor garbage management, lack of drugs in health centres and poor road networks (UPF, 2018). Further the Mityana Performance report (2021) indicated that the council only managed to construct only two roads in the town council which is only 10% of the main roads in the Municipality. With the above evidence, service delivery in Mityana Municipal Council is still below average and wanting. This has prompted the researcher to examine the relationship between local revenue management and service delivery in Mityana Municipal Council.

II. MATERIALS AND METHODS

Location of the Study area

The research was carried out Mityana Municipal Council. Mityana Municipal Council was established by the Act of Parliament on 1st July 2015, gazetted on 9th September 2015 under statutory instrument No. 47, 2015. The former Mityana Town Council and Busimbi Sub County formed the administrative boundaries of Mityana Municipal Council. It is one of the 2nd largest Urban Centres in Uganda. It has 3 divisions; Central, Busimbi and Ttamu Division. It is located at about 45kms from Kampala and 85kms from Mubende Municipality headquarters. It has a population of 95,611 people of which 45,399 males and 50,212 females (NPHC, 2014). Mityana Municipal Council headquarters is currently at Kanamba DFI zone, West ward in Central Division however the new administration block will be established on Muwemba road in Busimbi Division (Mityana Municipal Council, 2022).

Sketch Map of Showing the Location of Mityana Municipal Council (Study Area)



Key:  Location of Mutyana District

Sampling

The sample size of the study was 134 respondents. Further, the researcher used Morgan and Kreijcie (1970) sampling table to determine the sample size of the study. The sample size was selected using simple random sampling and purposive sampling. Simple random sampling was used to ensure that each individual has a chance of being selected for the study hence elimination of bias. Purposive sampling was also used to select more detailed information from the town clerk and the mayor since they have more knowledge about revenue collection and service delivery of the study area.

Table 3.3.1 Sample size distribution

Respondents	Population (N)	Sample size(n)	Sampling method
Technical staff	40	36	Simple random sampling
Politicians	36	30	Simple random sampling
Business community	105	64	Simple random sampling
Mayor	01	01	Purposive sampling
Division Town clerks	03	03	Purposive sampling
Total	185	134	

Source, Field consults (2023)

III. DATA ANALYSIS

All the information from the questionnaires were entered into Microsoft excel spreadsheets and SPSS. The SPSS and the Microsoft excel program was used to generate descriptive statistics, graphics, tables and charts. Before data was analyzed, it was carefully classified, edited, coded basing on clarity, completeness, accuracy and consistence to ensure reliability. This was done using Microsoft excel and later data was exported to SPSS version 23 for analysis.

Univariate analysis was carried out on individual variables such as the characteristics of respondents and sources of local revenue. Bivariate analysis was carried out to examine the relationship using Pearson correlation. Regression analysis was carried out using multiple regressions to establish the relationship between local revenue management and service delivery.

The data collection instruments were basically questionnaires, which comprised of open and close-ended questions that require respondents to answer all the questions to the best of their knowledge and options given to avoid deviating from the variables under study supplemented with document Analysis of various organization sections/departments or branches and assess their classroom system (UNCTFMR, 2023).

IV. RESULTS

This study was set to establish the Local Revenue Management and Service Delivery in Mityana Municipal Council, Uganda. It was guided by the following specific objectives, that included (i) to establish the relationship between local revenue planning and service delivery in Mityana Municipal Council. (ii) to examine the relationship between local revenue mobilisation and service delivery in Mityana Municipal Council. (iii) to assess the relationship between local revenue control and service delivery in Mityana Municipal Council.

Profile of the respondents

According to findings in table 4.2 above, of the 62 males that participated in the study, 16 were technical staff, 14 were councilors, 1 was a mayor, 1 were town clerks, and 30 were Business community members. of the 63 females that participated in the study, 20 were technical staff, 13 were councilors, 2 were town clerks, and 28 were Business community members within Mityana Municipal Council. Therefore, 49.6% of the respondents were males and 50.4% of the respondents for the study were females hence females were slightly more than males.

According to figure 4.1 above, 40 of the respondents were 51 years and above, 34 respondents were aged 18-30 years, 31 respondents were aged 41-50 years and 20 respondents were aged 31-40 years. Therefore, all the respondents of the study were mature enough to think and critically give reasonable responses for this study.

4.3 Local revenue planning and service delivery in Mityana Municipal Council

4.3.1 Sources of local revenue in Mityana Municipal Council

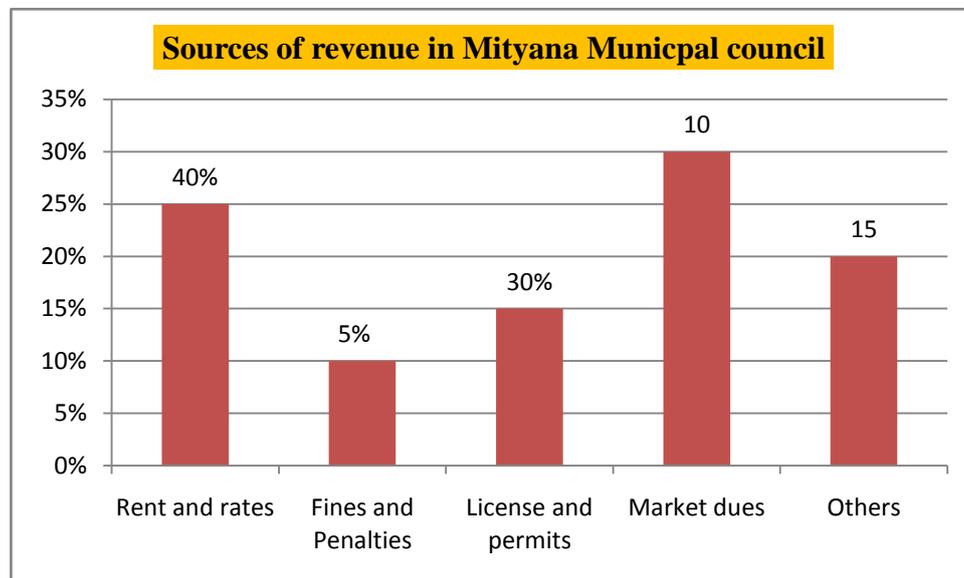


Figure 4.2: Sources of local revenue in Mityana Municipal Council

Source: Primary data (2023)

According to graph 4.2 above, the most common sources of local revenue in Mityana Municipal Council were rent and rate (property tax) contributing 40%, license contributing 30%, other revenue contributing 15%, market dues contributing 10%, fines and penalties contributing 5%. Therefore most of the services provided by the local government are financed from Property tax (rent and rates) in Mityana Municipality.

4.3.2 Local revenue planning practices in Mityana Municipal Council

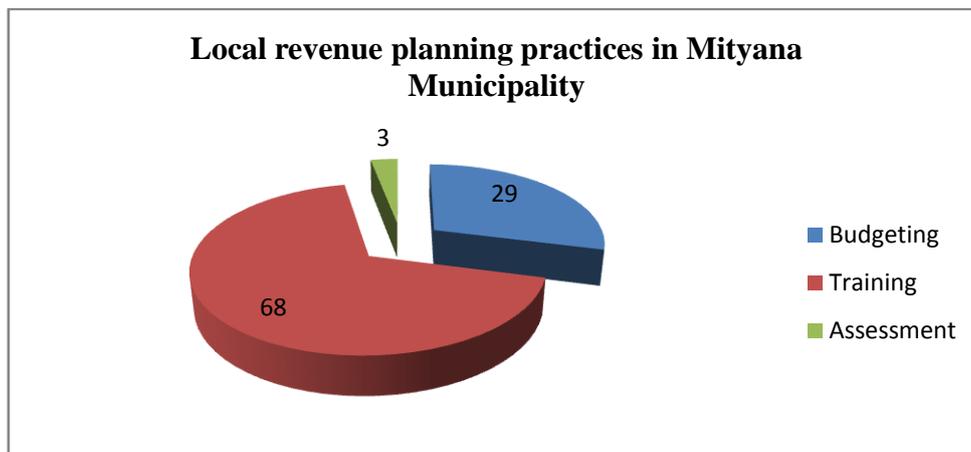


Figure 4.3: Local revenue planning practices

According to findings in figure 4.3 above, respondents selected for the study identified three local revenue planning activities that included; budgeting, training and assessment. Further, the findings showed that majority (68%) of the business community and political heads have been trained on advantages of paying tax. 29% of the respondents were involved in budgeting and were mostly technocrats and politicians. Only 3% of the respondents were involved in local revenue assessment.

4.3.3 Methods of local revenue collection in Mityana Municipal Council

Table 4.3: Methods of local revenue collection in Mityana Municipal Council

Methods of Revenue collection	Percentage (%)
Cash	22.5%
Bank	72.5%
Third parties (contractors)	5%
Total	100

Source: Primary data (2023)

The finding in table 4.3 showed that three methods were being used to collect local revenue in Mityana Municipal Council and these included; cash method, bank method and use of third parties to collect local revenue in Mityana Municipal Council. Additionally, the findings revealed that most of the local revenue is collected through the bank representing 72.5%, followed by 22.5% of the local revenue collected through cash and 5% of the revenue is collected through contracted agents. This means that 22.5% of the local revenue is lost as the decentralization policy does not allow receiving of liquid cash for taxes and thus such significant local revenue is lost hence hindering service delivery.

4.3.4: Descriptive findings on Local revenue planning and service delivery in Mityana Municipal Council

The Researcher used Likert scale format and descriptive statistics to capture the opinions and briefs of the respondents in line with the study variables. For this particular section 1 = Strongly Agree, 2= Agree, 3 = Neutral, 4 = Disagree and 5 = Strongly Disagree.

Table 4.4: Descriptive findings on Local revenue planning and service delivery in Mityana Municipal Council

items analysis	SA	AG	NS	D	SD	Mean	std
Budgeting helps to identify new sources of revenue and minimising the cost of collection which provides subatancial revenue for service delivery	43	56	20	6		1.9	1.7
Effective assesment of local business significantly contributes to the amount of revenue collected from the Municipality.	34.4	44.8	16	4.8			
			23	49	53	4.24	0.5
Effective budgeting leds to timely delivery of services to the local citizens.	15	97	13			1.9	0.23
	12	77.6	10.4				

Training of both staff and tax payers improves revenue compliance, revenue collected and available resources for service delivery	7	84	24	10		2.3	0.48
	5.6	67.2	19.2	8			
There is a relationship between planning and service delivery in local government.		89	36			2.3	0.2
		71.2	28.8				

Source: Primary data (2023)

According to findings in table 4.4 above on the statement " Budgeting helps to identify new sources of revenue and minimising the cost of collection which provides subatancial revenue for service delivery ", 43(34.4%) of the respondents strongly agree with the statement, 56 (44.8%) of the respondents agreed with the statement, 20 (16%) of the respondents were nuetral on the statement and 6(4.8%) of the respondents disagreed with the statement. Therefore, 79% of the respondents agreed with the statement that budgeting helps to identify new sources of revenue and minimising the cost of collection which provides subatancial revenue for service delivery.

According to findings in table 4.4 above on the statement " Effective assesment of local businesses significantly contributes to the amount of revenue collectd for sevice delivery in the Municipality.", 23(18.4%) of the respondents were nuetral on the statement, 49 (39.2%) of the respondents disagreed with the statement, 20(16%) of the respondents were nuetral on the statement and 53(42.4%) of the respondents strongly disagreed with the statement. Therefore, 81.6% of the respondents disagreed with the statement that effective assesment of local business significantly contributes to the amount of revenue collectd from the Municipality.

According to findings in table 4.4 above on the statement "Effective budgeting leds to timely delivery of services to the local citizens", 15(12%) of the respondents strongly agreed with the statement, 97 (77.6%) of the respondents agreed with the statement and 13(10.4%) of the respondents were nuetral on the statement. Therefore, 89.6% of the respondents agreed with the statement that effective budgeting leds to timely delivery of services to the local citizens.

According to findings in table 4.4 above on the statement "Training of both staff and tax payers improves revenue compliance, revenue collected hence improves available resources for service delivery", 7(5.6%) of the respondents strongly agreed with the statement, 84 (67.2%) of the respondents agreed with the statement, 24 (19.2%) of the respondents were nuetral and 10 (8%) of the respondents disagreed with the statement. Therefore, 72.8% of the respondents agreed with the statement that training of both staff and tax payers improves revenue compliance, revenue collected and available resources for service delivery.

According to findings in table 4.4 above on the statement "There is a relationship between planning and service delivery in local government" 89 (71.2%) of the respondents agreed with the statement and 36 (28.8%) of the respondents were not sure about the statement. Therefore, 71.2% of the respondents agreed with the statement that there is a relationship between planning and service delivery in local government.

4.6.2 Correlation between local revenue planning and service delivery in Mityana Municipality

To establish this relationship, the researcher used the number of budgeted projects and the number of completed projects with in the financial year of 2021/2022.

Table 4.5 Correlation findings on local revenue planning and service delivery in Mityana Municipality

			Local revenue planning	Service delivery
Pearson	Local revenue planning	Correlation Coefficient	1.000	0.307*
		Sig. (2-tailed)		.020
		N	125	125
	Service delivery	Correlation Coefficient	0.307*	1.000
		Sig. (2-tailed)	.020	
		N	150	150
*. Correlation is significant at the 0.05 level (2-tailed).				

Source: Primary (2023)

According to findings in table 4.5 above, the correlation between local revenue planning and service delivery was 0.307. This shows that there was a positive relationship between planning for local revenue collection and service delivery in Mityana Municipal Council.

4.4 Local revenue mobilization and service delivery in Mityana Municipal Council

4.4.1 Descriptive findings on local revenue mobilization and service delivery in Mityana Municipal Council

To determine the relationship between mobilisation and service delivery in Mityana Municipal Council, the researcher used descriptive analysis of Likert format responses of respondents on their opinions. Therefore, 1- Strongly Agree (SA), 2- Agree (A), 3-Not sure (NS), 4-Disagree (D), 5-Strongly Disagree (SD).

Table 4.6: Local revenue mobilisation and service delivery in Mityana Municipal Council

Statement	SA	AG	NS	D	SD	Mean	Std
Mityana Municipality has a competent tax system that voluntarily mobilises local revenues that supports service delivery		4	19	68	34	4.1	0.55
		3.2	15.2	54.4	27.2		
The Municipality has clear and specific policies on mobilising local revenue that supports service delivery	48	60	17			1.8	0.46
	38.4	48	13.6				
Local revenue mobilization policies and systems are efficient in generating enough revenue for service delivery			32	45	48	4.1	0.62
			25.6	36	38.4		
There is a relationship between local revenue mobilization and service delivery	43	76	0	6		1.8	0.48
	34.4	60.8	0	4.8			

According to findings in table 4.6 above on the statement " Mityana Municipality has a competent tax system that voluntarily mobilises local revenues that supports service delivery ", 4(3.2%) of the respondents strongly agreed with the statement, 19(15.2%) of the respondents agreed with the statement, 68(54.4%) of the respondents disagreed with the statement, 34(27.2%) of the respondents strongly disagreed with the statement. Further, the findings revealed an average response of 4.1 with standard deviation of 0.55. Therefore, 102(81.6%) of the respondents disagree that Mityana Municipal Council has a competent tax system that voluntarily mobilises local revenues that supports service delivery.

On the statement "The Municipality has clear and specific policies on mobilising local revenue that supports service delivery ", the findings in table 4.6 showed an average response of 1.8 with standard deviation of 0.46. Further, the findings revealed that 38.4% of the respondents strongly agreed with the statement, 48% agreed with the statement and 13.6% were neutral hence majority (86.4%) of the respondents agreed with the statement that the Municipality has clear and specific policies on mobilising local revenue that supports service delivery in Mityana Municipal Council.

On the statement "Local revenue mobilization policies and systems are efficient in generating enough revenue for service delivery", 32(25.6%) of the respondents were neutral on the statement, 45(36%) of the respondents disagreed with the statement and 48(38.4%) of the respondents strongly disagreed with statement. Further, the findings revealed 4.1 mean response with 0.62 standard deviation and thus 74.4% of the respondents disagreed that local revenue mobilization policies and systems are not efficient in generating enough revenue for service delivery.

On the statement "There is a relationship between local revenue mobilization and service delivery ", the average response was 1.8 with standard deviation of 0.48. Further, 95.2% of the respondents agreed that there was a relationship between local revenue mobilization and service delivery in Mityana Municipal Council.

4.4.2 Correlation between local revenue mobilization and service delivery in Mityana Municipality

Table 4.7 Correlation findings on local revenue mobilization and service delivery in Mityana Municipality

			Local revenue mobilization	Service delivery
Pearson	Local revenue planning	Correlation Coefficient	1.000	0.423*
		Sig. (2-tailed)		.000
		N	125	125
	Service delivery	Correlation Coefficient	0.423*	1.000
		Sig. (2-tailed)	.000	
		N	150	150

*. Correlation is significant at the 0.05 level (2-tailed).

Source: Primary (2023)

According to findings in table 4.7 above, the correlation between local revenue mobilization and service delivery was 0.423 with sig value of 0.000. This shows that there was a positive significant relationship between mobilization of local revenue collection and service delivery in Mityana Municipal Council. Hence mobilization of revenue contributes to service delivery in Mityana Municipal Council.

4.7 Local revenue controls and service delivery in Mityana Municipal Council

Also to assess the relationship between local revenue control and service delivery in Mityana municipality, the researcher employed descriptive statistics on likert responses where 1= Strongly Agree (SA), 2=Agree (AG), 3=Not sure (NS), 4=Disagree (D), 5=Strongly Disagree (SD) as follows.

Table 4.8: local revenue controls and service delivery in Mityana Municipal Council

Statement	SA	AG	NS	D	SD	Mean	std
The Municipality has limits on expenditure on revenue mobilisation and assessment and this has improved funds for service delivery			43	36	46	4.02	0.71
			34.4	28.8	36.8		
The municipal council ensures that all costs incurred in training, collecting local revenue and the amount of local revenue mobilised are reported to council.		34	56	35		2.00	0.55
		27.5	44.8	27.7			
There is close monitoring of revenue collected by the municipal officials.		12	5	76	32	4.02	0.68
		9.6	4	60.8	25.6		
Use Tax information management systems like e-logrev helps the Municipal Council to report, monitor and control revenue expenditure	41	23	34	27		2.38	1.32
	32.8	18.4	27.2	21.6			
By carrying out tax audits at the Municipal Council helps to avoid extravagant expenditure and variances in correction and use of resources for service delivery			24	87	14	3.92	0.29
			19.2	69.6	11.2		
There is a relationship between local revenue controls and service delivery in Mityana Municipality.	34	73	18			1.87	0.40
	27.2	58.4	14.4				

According to findings in table 4.8 above on the statement "The Municipality has limits on expenditure on revenue mobilisation and assessment and this has improved funds for service delivery", the average response was 4.02 with standard deviation of 0.71. Further, the findings showed that 43(34.4%) of the respondents were neutral, 36(28.8%) disagreed and 46(36.8%) of the respondents strongly disagreed with that statement that the Municipality has limits on expenditure on revenue mobilization and assessment and this has improved funds for service delivery.

On the statement "The municipal council ensures that all costs incurred in training, collecting local revenue and the amount of local revenue mobilized are reported to council", the findings revealed an average response of 2.00 with standard deviation of 0.55. Further, the findings revealed 34(27.5%) of the respondents agreed with the statement, 56(44.8%) were neutral and 35(27.7%) of the respondents disagreed with the statement. Therefore averagely, respondents agree that the municipal council

ensures that all costs incurred in training, collecting local revenue and the amount of local revenue mobilized are reported to council. On the statement "Use Tax information management systems like e-logrev helps the Municipal Council to report, monitor and control revenue expenditure", the average response was 2.38 with 1.32 standard deviation. Further, the findings revealed that 51.2% of the respondents agree that Use Tax information management systems like e-logrev helps the Municipal Council to report, monitor and control revenue expenditure.

On the statement "There is close monitoring of revenue collected by the municipal officials", the average response was 4.02 with 0.68 standard deviation. Further, the findings revealed that 86.4% of the respondents disagree that there is close monitoring of revenue collected by the municipal officials.

On the statement "By carrying out tax audits at the Municipal Council helps to avoid extravagant expenditure and variances in correction and use of resources for service delivery", the average response was 3.92 with standard deviation of 0.29. Further, the findings revealed that 80.8% of the respondents disagree that carrying out tax audits at the Municipal Council helps to avoid extravagant expenditure and variances in correction and use of resources for service delivery.

On the statement "There is a relationship between local revenue controls and service delivery in Mityana Municipality", the average response was 1.87 with standard deviation of 0.40. Further, the findings revealed that 72.8% of the respondents agree that there is a relationship between local revenue controls and service delivery in Mityana Municipality.

4.4.2 Correlation between local revenue controls and service delivery in Mityana Municipality

Table 4.9 Correlation findings on local revenue controls and service delivery in Mityana Municipality

			Local revenue controls	Service delivery
Pearson	Local revenue planning	Correlation Coefficient	1.000	0.283*
		Sig. (2-tailed)		.011
		N	125	125
	Service delivery	Correlation Coefficient	0.283*	1.000
		Sig. (2-tailed)	.011	
		N	150	150

*. Correlation is significant at the 0.05 level (2-tailed).

Source: Primary (2023)

According to findings in table 4.9 above, the correlation between local revenue controls and service delivery was 0.283 with sig value of 0.011. This shows that there was a positive significant relationship between control of local revenue collection and service delivery in Mityana Municipal Council. Hence control of revenue contributes to service delivery in Mityana Municipal Council.

4.5 Regression findings on local revenue management and service delivery in Mityana Municipal Council Local Government

Table 4.10: Regression findings on local revenue management and service delivery in Mityana Municipal Council Local Government

Model	R	R Square	Adjusted R Square
1 Revenue planning	0.788 ^a	0.621	0.624
2 Revenue mobilization	0.672 ^b	0.452	0.433
3 Revenue controls	0.662 ^c	0.439	0.412

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
	(Constant)	3.051	.000		3.130	.000
1	Planning	2.856	.002	0.11	2.513	.000
2	Mobilization	2.214	.001	0.14	2.115	.000
3	Controls	1.209	.001	0.20	1.284	.000

a. Dependent Variable: Service delivery

The regression findings indicate that there is a positive relationship between revenue planning and service delivery in Mityana Municipal Council Local Government. The R-square value of 0.621 indicates that revenue planning explains 62.1% of the variation in service delivery. The standardized coefficient (beta) of 0.11 suggests that for every unit increase in revenue planning, there is a small increase in service delivery.

Similarly, there is a positive relationship between revenue mobilization and service delivery, with an R-square value of 0.452 indicating that revenue mobilization explains 45.2% of the variation in service delivery. The beta value of 0.14 suggests that revenue mobilization has a slightly stronger impact on service delivery compared to revenue planning.

In the case of revenue controls, there is also a positive relationship with service delivery, as indicated by the R-square value of 0.439. Revenue controls explain 43.9% of the variation in service delivery. The beta value of 0.20 suggests that revenue controls have a relatively stronger impact on service delivery compared to revenue planning and mobilization.

In summary, the findings suggest that effective revenue planning, mobilization, and controls are associated with improved service delivery in Mityana Municipal Council Local Government. It is important to note that the significance level for all coefficients is very low ($p < 0.001$), indicating that these relationships are statistically significant. The constant term in all models has a value of 3.051.

Overall, these findings highlight the importance of revenue management practices in influencing service delivery outcomes in the local government context. Revenue planning, mobilization, and controls can play a crucial role in ensuring adequate resources are available for delivering quality services to the community. Policymakers and local government officials can leverage these findings to prioritize and enhance revenue management practices in order to improve service delivery in Mityana Municipal Council.

4.6 Discussion of findings

Kipilimba (2018) provides a general overview of the importance of revenue mobilization and administrative procedures in local government finance management. While the author acknowledges the significance of these practices in facilitating service delivery, there is a lack of specific information on the sources of revenue that need to be administered and managed. This omission limits the practical applicability of the study in addressing the specific revenue management challenges faced by Mityana Municipal Council.

Arends (2020) expands on the importance of revenue mobilization in service delivery by suggesting additional measures such as taxpayer registration, training, data processing, improved taxpayer relations, and simplification of forms. These recommendations align with best practices in revenue management and are relevant to the context of Mityana Municipal Council. However, the study does not provide a comprehensive analysis of the costs associated with implementing these measures. Without considering the financial implications, it is difficult to gauge the feasibility and sustainability of the proposed revenue management practices in the Municipality.

Lubega (2019) agrees with the importance of sensitizing taxpayers to improve compliance and revenue mobilization in local government. This finding aligns with the previous studies and highlights the significance of shaping taxpayer attitudes towards taxation. However, the study does not provide specific strategies or recommendations for conducting effective taxpayer sensitization campaigns in Mityana Municipal Council. This limitation restricts the practical application of the study's findings in addressing the revenue management challenges specific to the Municipality.

Overall, while these studies highlight the importance of revenue management practices in influencing service delivery outcomes in local government, there are gaps in the research methodology and practical applicability. The studies lack specificity in terms of the revenue sources that need to be managed, the costs associated with implementing revenue management practices, and the strategies for conducting effective taxpayer sensitization campaigns. Future research in Mityana Municipal Council should aim to address these gaps and provide more comprehensive and context-specific recommendations for improving revenue management and ultimately enhancing service delivery.

A report from MOFPED and the Background to the Budget FY 2020/21 and other studies above highlight the importance of maintenance spending and revenue management practices in influencing service delivery outcomes in the local government context, specifically in Mityana Municipal Council of Uganda. These findings suggest that while there has been increased funding from the central government for new infrastructure development and service delivery, there is a neglect of maintenance works and provision of services in the Municipality.

One critique of the studies is that they do not provide a comprehensive analysis of the reasons behind the neglect of maintenance works and provision of services in Mityana Municipal Council. It is important to understand the underlying factors that contribute to this neglect, such as

limited local resources, administrative costs, and political emoluments. Without a deeper understanding of these factors, it is difficult to propose effective solutions for improving revenue management and service delivery in the Municipality.

Another critique is that the studies primarily focus on the allocation of public expenditure and revenue management, but do not delve into the actual impact of these practices on service delivery outcomes. While it is important to prioritize and enhance revenue management practices, it is equally important to assess whether these practices actually lead to improved service delivery. Without such an assessment, policymakers and local government officials may be investing resources in revenue management practices that do not effectively translate into better services for the community.

Furthermore, the studies mainly focus on the role of the central government in funding local governments and the impact on service delivery. However, they do not thoroughly explore the role of local revenue generation and management in supporting service delivery in Mityana Municipal Council. Local revenue sources, such as property taxes or user fees, can provide a sustainable and reliable source of funding for local governments to invest in maintenance works and service provision. Therefore, it is important to consider both the central government funding and local revenue generation in order to fully understand the dynamics of revenue management and service delivery in the Municipality.

In conclusion, while the studies highlight the importance of revenue management practices and maintenance spending in influencing service delivery outcomes in Mityana Municipal Council, there are limitations in terms of understanding the underlying factors contributing to neglect and the actual impact of revenue management practices. Policymakers and local government officials should consider these critiques and conduct further research to gain a comprehensive understanding of revenue management and service delivery in order to effectively prioritize and enhance these practices in the Municipality.

V. DISCUSSIONS

Methods of local revenue collection ; The finding showed that three methods were being used to collect local revenue in Mityana Municipal Council and these included; cash method, bank method and use of third parties to collect local revenue in Mityana Municipal Council. Additionally, the findings revealed that most of the local revenue is collected through the bank representing 72.5%, followed by 22.5% of the local revenue collected through cash and 5% of the revenue is collected through contracted agents. This means that 22.5% of the local revenue is lost as the decentralization policy does not

allow receiving of liquid cash for taxes and thus such significant local revenue is lost hence hindering service delivery.

Local revenue planning and service delivery; According to findings on the statement Budgeting helps to identify new sources of revenue and minimizing the cost of collection which provides substantial revenue for service delivery ", 43(34.4%) of the respondents strongly agree with the statement, 56 (44.8%) of the respondents agreed with the statement, 20(16%) of the respondents were neutral on the statement and 6(4.8%) of the respondents disagreed with the statement. Therefore, 79% of the respondents agreed with the statement that budgeting helps to identify new sources of revenue and minimizing the cost of collection which provides substantial revenue for service delivery.

According to findings in table 4.4 above on the statement " Effective assessment of local businesses significantly contributes to the amount of revenue collected for service delivery in the Municipality.", 23(18.4%) of the respondents were neutral on the statement, 49 (39.2%) of the respondents disagreed with the statement, 20(16%) of the respondents were neutral on the statement and 53(42.4%) of the respondents strongly disagreed with the statement. Therefore, 81.6% of the respondents disagreed with the statement that effective assessment of local business significantly contributes to the amount of revenue collected from the Municipality.

According to findings in table 4.4 above on the statement "Effective budgeting leads to timely delivery of services to the local citizens", 15(12%) of the respondents strongly agreed with the statement, 97 (77.6%) of the respondents agreed with the statement and 13(10.4%) of the respondents were neutral on the statement. Therefore, 89.6% of the respondents agreed with the statement that effective budgeting leads to timely delivery of services to the local citizens.

According to findings "Training of both staff and tax payers improves revenue compliance, revenue collected hence improves available resources for service delivery", 7(5.6%) of the respondents strongly agreed with the statement, 84 (67.2%) of the respondents agreed with the statement, 24(19.2%) of the respondents were neutral and 10(8%) of the respondents disagreed with the statement. Therefore, 72.8% of the respondents agreed with the statement that training of both staff and tax payers improves revenue compliance, revenue collected and available resources for service delivery.

According to findings "There is a relationship between planning and service delivery in local government" 89(71.2%) of the respondents agreed with the statement and 36(28.8%) of the respondents were not sure about the statement. Therefore, 71.2% of the respondents agreed with the statement that there

is a relationship between planning and service delivery in local government.

Correlation between local revenue planning and service delivery in Mityana Municipality According to findings, the correlation between local revenue planning and service delivery was 0.307. This shows that there was a positive relationship between planning for local revenue collection and service delivery in Mityana Municipal Council.

Local revenue mobilization and service delivery in Mityana Municipal Council; According to findings on the statement " Mityana Municipality has a competent tax system that voluntarily mobilizes local revenues that supports service delivery ", 4(3.2%) of the respondents strongly agreed with the statement, 19 (15.2%) of the respondents agreed with the statement, 68 (54.4%) of the respondents disagreed with the statement, 34 (27.2%) of the respondents strongly disagreed with the statement. Further, the findings revealed an average response of 4.1 with standard deviation of 0.55. Therefore, 102(81.6%) of the respondents disagree that Mityana Municipal Council has a competent tax system that voluntarily mobilizes local revenues that supports service delivery.

On the statement "The Municipality has clear and specific policies on mobilizing local revenue that supports service delivery ", the findings in table 4.6 showed an average response of 1.8 with standard deviation of 0.46. Further, the findings revealed that 38.4% of the respondents strongly agreed with the statement, 48% agreed with the statement and 13.6% were neutral hence majority (86.4%) of the respondents agreed with the statement that the Municipality has clear and specific policies on mobilizing local revenue that supports service delivery in Mityana Municipal Council.

On the statement "Local revenue mobilization policies and systems are efficient in generating enough revenue for service delivery", 32(25.6%) of the respondents were neutral on the statement, 45(36%) of the respondents disagreed with the statement and 48(38.4%) of the respondents strongly disagreed with statement. Further, the findings revealed 4.1 mean response with 0.62 standard deviation and thus 74.4% of the respondents disagreed that local revenue mobilization policies and systems are not efficient in generating enough revenue for service delivery.

On the statement "There is a relationship between local revenue mobilization and service delivery ", the average response was 1.8 with standard deviation of 0.48. Further, 95.2% of the respondents agreed that there was a relationship between local revenue mobilization and service delivery in Mityana Municipal Council.

Correlation between local revenue mobilization and service delivery in Mityana Municipality. According to findings, the correlation between local revenue mobilization and service delivery was 0.423 with sig value of 0.000. This shows that there was a positive significant relationship between mobilization of local revenue collection and service delivery in Mityana Municipal Council. Hence mobilization of revenue contributes to service delivery in Mityana Municipal Council.

Findings on local revenue controls and service delivery in Mityana Municipal Council. According to findings in table 4.8 above on the statement "The Municipality has limits on expenditure on revenue mobilization and assessment and this has improved funds for service delivery", the average response was 4.02 with standard deviation of 0.71. Further, the findings showed that 43(34.4%) of the respondents were neutral, 36(28.8%) disagreed and 46(36.8%) of the respondents strongly disagreed with that statement that the Municipality has limits on expenditure on revenue mobilization and assessment and this has improved funds for service delivery.

On the statement "The municipal council ensures that all costs incurred in training, collecting local revenue and the amount of local revenue mobilized are reported to council", the findings revealed an average response of 2.00 with standard deviation of 0.55. Further, the findings revealed 34(27.5%) of the respondents agreed with the statement, 56(44.8%) were neutral and 35(27.7%) of the respondents disagreed with the statement. Therefore averagely, respondents agree that the municipal council ensures that all costs incurred in training, collecting local revenue and the amount of local revenue mobilized are reported to council.

On the statement "Use Tax information management systems like e-logrev helps the Municipal Council to report, monitor and control revenue expenditure", the average response was 2.38 with 1.32 standard deviation. Further, the findings revealed that 51.2% of the respondents agree that Use Tax information management systems like e-logrev helps the Municipal Council to report, monitor and control revenue expenditure.

On the statement "There is close monitoring of revenue collected by the municipal officials", the average response was 4.02 with 0.68 standard deviation. Further, the findings revealed that 86.4% of the respondents disagree that there is close monitoring of revenue collected by the municipal officials.

On the statement "By carrying out tax audits at the Municipal Council helps to avoid extravagant expenditure and variances in correction and use of resources for service delivery ", the average response was 3.92 with standard

deviation of 0.29. Further, the findings revealed that 80.8% of the respondents disagree that carrying out tax audits at the Municipal Council helps to avoid extravagant expenditure and variances in correction and use of resources for service delivery.

On the statement "There is a relationship between local revenue controls and service delivery in Mityana Municipality", the average response was 1.87 with standard deviation of 0.40. Further, the findings revealed that 72.8% of the respondents agree that there is a relationship between local revenue controls and service delivery in Mityana Municipality.

Summary of findings on correlation between local revenue controls and service delivery in Mityana Municipality. According to findings, the correlation between local revenue controls and service delivery was 0.283 with sig value of 0.011. This shows that there was a positive significant relationship between control of local revenue collection and service delivery in Mityana Municipal Council. Hence control of revenue contributes to service delivery in Mityana Municipal Council.

Summary of findings on regression of local revenue management and service delivery in Mityana Municipal Council Local Government. The regression findings indicate that there is a positive relationship between revenue planning and service delivery in Mityana Municipal Council. The R-square value of 0.621 indicates that revenue planning explains 62.1% of the variation in service delivery. The standardized coefficient (beta) of 0.11 suggests that for every unit increase in revenue planning, there is a small increase in service delivery.

Similarly, there is a positive relationship between revenue mobilization and service delivery, with an R-square value of 0.452 indicating that revenue mobilization explains 45.2% of the variation in service delivery. The beta value of 0.14 suggests that revenue mobilization has a slightly stronger impact on service delivery compared to revenue planning.

In the case of revenue controls, there is also a positive relationship with service delivery as indicated by the R-square value of 0.439. Revenue controls explain 43.9% of the variation in service delivery. The beta value of 0.20 suggests that revenue controls have a relatively stronger impact on service delivery compared to revenue planning and mobilization.

In summary, the findings suggest that effective revenue planning, mobilization, and controls are associated with improved service delivery in Mityana Municipal Council Local Government. It is important to note that the significance

level for all coefficients is very low ($p < 0.001$), indicating that these relationships are statistically significant. The constant term in all models has a value of 3.051.

Overall, these findings highlight the importance of revenue management practices in influencing service delivery outcomes in the local government context. Revenue planning, mobilization, and controls can play a crucial role in ensuring adequate resources are available for delivering quality services to the community. Policymakers and local government officials can leverage these findings to prioritize and enhance revenue management practices in order to improve service delivery in Mityana Municipal Council.

VI. CONCLUSIONS

Based on the findings, it can be concluded that the methods of local revenue collection in Mityana Municipal Council include cash, bank, and third-party collection. The majority of revenue is collected through the bank, followed by cash and contracted agents. However, a significant amount of revenue is lost due to the decentralization policy that prohibits receiving liquid cash for taxes.

Budgeting was found to be important in identifying new sources of revenue and minimizing collection costs, which in turn supports service delivery. Effective assessment of local businesses was not perceived to significantly contribute to revenue collection. Effective budgeting was also seen as leading to timely service delivery. Training of staff and taxpayers was seen as improving revenue compliance and collection, thus enhancing available resources for service delivery. There was a positive correlation between local revenue planning and service delivery.

The Municipality was perceived to lack a competent tax system that voluntarily mobilizes local revenues to support service delivery. However, it was seen to have clear and specific policies on local revenue mobilization. Local revenue mobilization policies and systems were not considered efficient in generating enough revenue for service delivery. There was a strong relationship between local revenue mobilization and service delivery.

The Municipality was perceived to lack limits on expenditure on revenue mobilization and assessment that would improve funds for service delivery. The Municipality also does not ensure that all costs incurred in training, collecting local revenue, and the amount of revenue mobilized is reported to the council. The use of tax information management systems like e-logrev was seen as helpful in reporting, monitoring, and controlling revenue expenditure. There was a lack of close monitoring of revenue collected by municipal officials. Tax audits at the Municipal Council were

not seen as effective in avoiding extravagant expenditure and variances in resource use for service delivery. Overall, there was a positive relationship between local revenue controls and service delivery.

The regression analysis showed that revenue planning, mobilization, and controls all have a positive impact on service delivery in Mityana Municipal Council Local Government. Revenue planning explained 62.1% of the variation in service delivery, revenue mobilization explained 45.2%, and revenue controls explained 43.9%. These findings emphasize the importance of effective revenue management practices in ensuring adequate resources for service delivery.

In conclusion, effective revenue planning, mobilization, and controls are crucial for supporting service delivery in Mityana Municipal Council. It is recommended that the Municipality focuses on improving revenue management practices, including strengthening the tax system, implementing clear policies, and establishing limits on expenditure. Close monitoring, training, and tax audits should also be prioritized to enhance revenue compliance and collection. By prioritizing these practices, the Municipality can improve its revenue collection efforts and ultimately enhance service delivery to the local community.

ACKNOWLEDGEMENTS

Above all, the Almighty God receives the highest appreciation and acknowledgement for sparing my life and providing me with sufficient energy, time, wisdom and knowledge to write up this dissertation.

I wish to thank the School of Graduate Studies and Research, Team University for empowering me with knowledge and all the needed support to make my study a success. On a special note, my heartfelt appreciation goes to my supervisor, Dr. Sendagi Mohammad for his timely guidance and close supervision he has accorded me throughout this work despite his busy schedule. May God richly bless you!

Finally, I must unreservedly thank all those who participated in one way or another in producing this proposal.

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Citation of this Article:

Lutaaya Josephine Mirembe, Musoke Matthew, “Local Revenue Management and Service Delivery in Mityana Municipal Council, Uganda” Published in *International Research Journal of Innovations in Engineering and Technology - IRJIET*, Volume 7, Issue 11, pp 615-631, November 2023. Article DOI <https://doi.org/10.47001/IRJIET/2023.711082>
