LOCAL REVENUE MANAGEMENT AND SERVICE DELIVERY IN LOCAL GOVERNMENTS IN UGANDA

A CASE STUDY OF MUDUUMA SUB-COUNTY, MPIGI DISTRICT LOCAL GOVERNMENT

BY

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OCTOBER, 2024

DECLARATION

I **NAKINTU LILIAN** declare that this Research Report is my own work and it has never been submitted for any academic award in any Institution or University.

Signature ..... **Date** 22/10/2024.....

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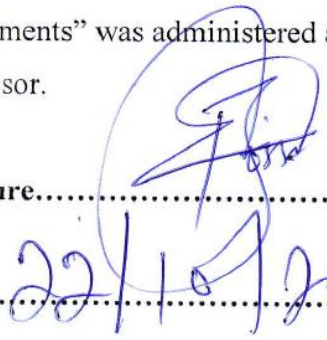
APPROVAL

This research under the title" Impact of Local Revenue on Service Delivery in Local Governments" was administered and presented for examination with my approval as a University Supervisor.



Signature.....

Date.....22/10/2024.....

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(SUPERVISOR)

DEDICATION

This study is dedicated to my Daddy Mr. Ssebuwufu Anthony. You have been an inspiration to me through your hard work, your commitment, your love for your children, and wisdom. without you i would not be what I am.

Thank you.

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LIST OF ACRONYMS

LG	Local Governments
PRP	Public Revenue Planning
SD	Service Delivery
DV	Dependent Variable
IV	Independent Variable
OECD	Organization Economic Co-operation and Development
ITSRM	Integrated Technical Systems on Revenue Management
PFM	Public Finance and Management

ABSTRACT

The study was about Local Revenue Management and Service Delivery in Local Governments in Uganda; a case study of Muduuma Sub-County, Mpigi district Local Government. The study was based on the following objectives: (i) assess the effect of public revenue planning on service delivery in Muduma Sub- County, Mpigi District, (ii) examine the effect of public revenue mobilization on service delivery in Muduma Sub- County, Mpigi District, (iii) the effect of public revenue expenditure control on service delivery in Muduma Sub- County, Mpigi District

The study used a total population of 81 respondents. A sample size of 60 was selected using Simple Random sampling and purposive sampling technique. A cross sectional survey research design was employed and both quantitative and qualitative methods of data collection were used. Primary data was analyzed in SPSS program version.

According to study findings, majority 34(56.7%) of the total respondents were in agreement that Public revenue planning has improved the quality of healthcare services in Muduma. However, 5(8.3%) were not sure and 21(35%) of the respondents were in disagreement. Findings indicates that 44(73.3%) of the total respondents agreed that the education sector benefits from proper public revenue planning in Muduma. This reveals that the education sector in Muduma Sub-County benefits from proper public revenue planning. Investments in educational resources, such as textbooks and teaching materials, have improved the quality of instruction and student learning outcomes. According to findings, 42(70%) of the total respondents were in agreement that the allocation of public revenue is transparent and accountable. The allocation of public revenue is transparent and accountable when the processes and decisions are open to scrutiny and ensure that funds are used effectively. Findings revealed that 44(73.3%) agreed that Public revenue mobilization efforts have increased community trust in local government services. Public revenue mobilization efforts have increased community trust in local government services by ensuring that adequate funds are available for essential projects and services. Findings indicated that 37(61.7%) were in agreement that mobilized public revenue is utilized effectively to enhance public services.

The study recommends enhancing transparency and reporting by providing more detailed and accessible financial reports. Regular updates to the community through public meetings, online platforms and community radio programs should be implemented to build trust and ensure effective use of funds.

CHAPTER ONE:

INTRODUCTION TO THE STUDY

1.0 Introduction

This chapter presents the background to the study, statement of the problem, the purpose of the study, objectives of the study, research questions and assumptions, scope of the study, significance of the study, the justification of the study and the operational definitions of terms and concepts as applied to suit the context of the study.

1.1 Background to the study

Revenue management has since evolved under different systems of governance. According to Karugire (1980), the Buganda Agreement of 1900 defined the financial provisions among others. The financial provisions dealt with the imposition of hut and gun taxes and control by the protectorate government of the revenues derived from these sources.

In 1954, the concept of graduated tax was introduced for all local authorities in Uganda as a main source of revenue. The graduated tax stemmed from the poll tax which later replaced the Hut tax in 1905. This was as a result of the weaknesses in their administration as expounded by Atama (2011). To date, the issue of revenue management is a task that is closely executed by government departments, specifically the Local Government.

These LGs see revenue management as a very sensitive role that has been provided and guided by the Local Governments Act of 1997 and enshrined in Chapter XI of the Constitution (Local Governments Act of 1997). The structure of Kabale District Local Government is based on a five-tier structure of the LG including sub-counties and town councils. It is at these entities that local revenue management needs to be closely managed through ensuring that planning, coordination, staffing are well managed and therefore be able to improve revenue collections, not forgetting using it to provide better services to taxpayers (Organisation for Economic Co-operation and Development, 2016).

1.1.1 Conceptual Background

Local revenues are defined as subtotal of all categories collected from a number of sources like market dues, fines and penalties and parking fees (Republic of Uganda, 2015). The term 'revenue

generally denotes all incomes from taxes, fees (charges), fines, loans which local authorities mobilize from within and outside their own jurisdictional arenas. Local authority collection systems vary depending on the size of jurisdiction, the payment methods allowed and the nature of revenues received (Larson, 2004:452).

According to Litvak et al (1998), mobilization of local government revenue needs to focus on improving collections from user fees and property taxes. These types of taxes in most cases are underutilized in many local governments. Specific improvements can be made in the use of user charges, rents, license fees and other local taxes such as the vehicle tax and the professional tax. The central government will need to provide regulations, training and guidance on the establishment of appropriate fees, charges, rents and taxes

1.1.2 Historical Background

In 2008, there was a global financial crisis and dwindling levels of aid(Norton, 2003). This underpins the importance of why the local authorities need to put in place mechanisms to ensure that they are competitive enough to attract the little donor funds. Holloway (2003) states that local authorities have limited number range of resources. The greatest dependence is very likely to be on foreign grants, and it is likely that these funds which make up these grants come from central government. Finally, building a constituency and creating viable and sustainable organizations is important for local authorities, since resource mobilization is not simply generating resources for survival from one year to the next.

To further note, revenue management in public department is as old as when public institutions started to offer public services to the people without charging for them Globally, the decentralization process has progressed furthest in Latin America, beginning with efforts in Chile and Colombia in the early 1980s, to delegate increased responsibilities to municipalities (sub-national administrations) for the delivery of health and other services. In some cases, conditions of resource scarcity brought about by macroeconomic crisis spurred countries to devolve responsibility to lower tiers of government (Prawda 1993). Governments in Colombia, Argentina and Brazil devolved powers to elected municipalities as part of a wider process of political liberalization, whereas the military regime in Chile favoured administrative deconcentrating to municipalities under the control of non-elected administrators appointed by the military (Nickson 1995).

In Africa, many countries have adopted reformed public finance management in local government systems at different times. kauzya, (2009) reports that South Africa, Ghana, Nigeria and Rwanda are among the African countries that decentralized powers and resources to a great degree in search of inclusive, involving and participatory governance that is able to enhance quality of public services.

In Uganda, decentralization was introduced in 1993 with many finance and revenue reforms, prominent among which was local revenue management. Under Fiscal Decentralization, local revenue management is an important aspect of financial management which involves resource mobilization or revenue generation, revenue sharing, budgeting, budget implementation, monitoring and accountability. This understanding of revenue management is consistent with the work of Akonyo (2014) that focuses local revenue management in the broader perspective of financial management as financial decision (acquiring finances), investment decision (allocating finances) and conserving finances (controlling financial resources). However, prior to the adoption of decentralization policy in Uganda, local revenue management can be traced way back to the British colonial administration. At the time, the focus was on local revenue generation through taxation. The main objective of taxation was to develop the colonies and ensure that they were also self-sufficient (Atama, 2011). Opio (2012) underscored the importance of taxation in sustaining the existence of the state in terms of providing and maintaining public services or financing local government spending on goods and services.

In the recent history, for Local Authorities in Africa to provide the services required adequately and efficiently, they will need to find new methods and ways of mobilizing more revenues (Tibaijuka, 2005). Studies from South Africa have shown that Kenyan Local Authorities have not been vigorous in generating and collecting their own revenues (Tibaijuka, 2005). Some of the reasons given for not realizing adequate revenue include lack of adequate human resources, non-compliance by the residents to pay council dues and lack of goodwill by the government to support. Local Authorities in realizing the uncollected revenues. Weak by-laws and lack of appropriate financial strategies have also been cited as contributing to the low revenue generation and collection (Republic of Uganda, 2008

1.1.3 Theoretical Background

The study was based on two theories and these are Optimal theory of taxation and Agency Theory.

Theory of optimal taxation

This theory can be seen as a recipe for minimizing the costs of taxation. The costs on which this literature focuses are, as already noted, the efficiency costs of a distorted tax system. But the more direct costs of administration and compliance play little or no role in the analyses, and theories of tax evasion that will be discussed below alert us to some of the important aspects of these costs (Fowler James, 2002). So far, the potential gains from using the insights of the tax evasion literature in the study of optimal taxation have not been fully exploited, although for some aspects of taxation the evasion perspective is obviously highly relevant. This is true, at least to some extent, with respect to the degree of progressivity of the personal income tax, and even more so with respect to the interface between personal and company taxation and the degree of differentiation of the indirect tax system. The literature on tax evasion should be seen as a way to bring issues of tax administration into the focus of theoretical literature on tax design (Ghura, 2006).

The standard theory of optimal taxation posits that a tax system should be chosen to maximize a social welfare function subject to a set of constraints. The social welfare function is based on the utilities of individuals in the societies REF, in its most general analyses; this literature uses a social welfare function that is a nonlinear function of individual utilities. Nonlinearity allows for a social planner who prefers, for example, more equal distributions of utility (Graham, 2000). To reduce the problem facing the revenue collection, it is often assumed that everyone in society has the same preferences over, say, consumption and leisure. Sometimes this homogeneity assumption is taken one step further by assuming the economy is populated by completely identical individuals. It is important to choose the tax system that maximizes the representative consumer's welfare, knowing that the consumer will respond to whatever incentives the tax system provides (Hazel 2005).

The second theory was Agency Theory.

In this theory, a contractual relationship is entered by two persons that is the principal and the agent so as to perform some service. This involves delegating some decision making authority to the agent by the principal (Jensen and Meckling, 1976). At the same time an agent is a person employed for the purpose of bringing his principal into a contractual relationship with a third party. He does not make a contract on his own behalf. The legal doctrine which applies is qui facit per aliumfacit per se (he who does something through another does it himself) (Kanbur, 2009).

Agency Theory is directed at the person presenting the agency relationship. This is where one party delegates work to another party who performs the duty on behalf of the principal: (Eisenhardt, 1989). This person is authorized to perform legal acts within his competence and not on his own behalf but for the principal. A growing view in the modern literature recognized however that the two are strange bed fellows. An Insurance Brokers is agent employed to buy and sell on behalf of another. However, in performing his role, he owes a duty to his principal. The level of care expected will vary; a higher level of care will be expected from a professional broker than from a part-time insurance agent (Wright and Oakes, 2002).

According to the English and American law the liability of a principle for his agent torts in the ordinary course of his employment depends upon the existence of a master servant relationship. The master is vicariously liable for his servant tortuous conduct committed within the course of employment. (Yin, 1989). There are cases where an agency relationship arises when an individual group called principal hires someone called an agent to perform some service, where the principal delegates decision- making power to the agent.

1.1.4 Contextual background

In Uganda, local authorities account for a significant share of government spending, and therefore are expected to play a fundamental role in the implementation of national growth and poverty reduction strategies. Local government Authorities in Uganda for example account for approximately one in every five shillings of public spending (Georgia State University, 2005). The effectiveness of Local Government Authorities service provision relies on the adequacy and buoyancy of local revenues, which support sustainable operations and maintenance of local

infrastructure and also help to finance staff salaries, councilors' emoluments and other administration expenses. Local revenues can help to reduce budget reliance on external sources. Adequate local revenues are critical in ensuring the viability and sustainability of local authorities and the quality of services they provide.

In **Muduuma Sub-County, Mpigi** district local government, there has been under costing of projects, late awarding of contracts, awarding of contracts to relatives, and giving of contracts to unregistered companies leading to poor quality of services. There is also a problem of tendering of market and other revenue facilities, tendering of contracts to relatives, corruption among the revenue collectors, low tax base, conflict of interest with the central government authorities and poor attitudes among the tax payers leading to poor revenue collection system and poor service delivery in the Sub-County.

1.2 Problem statement

In Uganda, Local governments are tasked to deliver public services for instance safe water, roads, education, health facilities among others to its citizens (Smoke, 2017). To realize the above services, Local governments need sufficient financial support or funding where it is mandated to use all powers vested to plan for revenue enhancement, implementing the revenue plan, and controlling its expenditure because tax payers will continuously keep on demanding for services after they have paid taxes (Section 35 of the Local Government Act Cap 243, Amendment 2010). In Mpigi district, a number of strategies have been made to improve the Local government revenue with an intention to extend public service delivery such strategies include, revenue enhancement plan, implementation of the revenue plan and appraisal, sensitization of politicians, tax payers and staff, recruiting of competent staff and training, staff motivation, quarterly audits, reports and reviews among others (Bird, 2010). However, local revenue enhancement in local governments continues to be a challenging and a worrying situation for instance, according to Mpigi District Local government revenue enhancement report (2018), the district suffered significant losses of revenue which indicates that out of 9,424 businesses that were eligible to pay trading licenses, only 7,033 paid and this resulted into a loss for the district.

According to the Budget conference minutes of Mpigi District Local Government report (2016), there is still a public outcry in terms of poor service delivery associated with littering garbage, and poor state of health delay in paying and issuing local purchase order.

Despite the fact interventions employed by the central and Muduma sub-county to improve service delivery still there is poor service delivery. This could have attributed to revenue management. This therefore, warrants an investigation on the effect of revenue management on service delivery in Muduma Local Government

1.3 Purpose of the Study

The study established the relationship between local revenue management and service delivery in Muduma Sub- County

1.4 Specific Objectives of the Study

The study was guided by three objectives namely:

1. To assess the effect of public revenue planning on service delivery in Muduma Sub- County, Mpigi District
2. To examine the effect of public revenue mobilization on service delivery in Muduma Sub-County, Mpigi District
3. To analysis the effect of public revenue expenditure control on service delivery inMuduma Sub- County, Mpigi District

1.5 Research Questions

The study aimed at answering the following research questions namely;

1. What is the effect of public revenue planning on service delivery in Muduma Sub- County, Mpigi District?
2. What is the effect of revenue mobilization on service delivery in Muduma Sub- County, Mpigi District?
3. What is the effect of revenue expenditure control on service delivery in Muduma Sub-County, Mpigi District?

1.6 Scope of the study

1.6.1 Geographical Scope

The study was carried out in Muduma Sub- County, Mpigi District, the subcounty. The town is situated along the Kampala, Mityana Road, approximately 40 kilometres (25 mi), west of Kampala, Uganda's capital and largest city. The coordinates of Muduuma are: 0°20'48.0"N, 32°18'28.0"E (Latitude: 0.346680; Longitude: 32.307766).

1.6.2 Content Scope

The study examined the effect of revenue management focusing on public revenue planning, revenue mobilization and expenditure control on service delivery in Local Governments.

1.6.3 Time Scope

The time frame for the study was between 2021 to 2023. From this period, we evidenced development in Muduma Sub- County but this has been coupled with inadequate service delivery in the health, community-based activities among others. Due to the inadequacy in service delivery at the district local government, this period of time was deemed appropriate for the study.

1.7 Significance of the study

The study shall guide other future researchers intending to carry out further studies in the related field

The findings of the study are likely to enlighten Mpigi District local government staff on the public revenue management process in the District and the obstacles that surround their efforts to realize this.

The findings could also suggest the best or suitable remedies possible to address the situation within the recommendation section.

The findings will help key stakeholders (the academia and other policy makers,) responsible for formulating policies.

1.8 Limitations to the Study

I anticipated limited financial support as one of the major problems that was encountered.

A problem of limited cooperation from the respondents who would pretended to be very busy due to their own reasons among them being that they had limited time and interest in providing the information required, however, we explained well the purpose of the research and convinced the respondents to accept participation in the study.

1.9 Definition of key terms

Public Revenue Management

This is the management of the incomes and receipts which a public authority may secure duringany period government through all sources calls public income or public revenue (Dalton, 2016)

Public Revenue Planning

This is the forecasting of public revenue and then deciding how it will be allocated against expenses and investments in the organization (Jeff, 2018)

Public Revenue Mobilization

This is the process through which countries raise and spend their own funds to provide for their people (George, 2016)

Public Revenue Expenditure

Public revenue expenditure is a cost that will be an expense in the accounting period when the expenditure takes place. (Harold, 2019)

Local Service Delivery

This is the mechanism through which public services are delivered to the public by local, Municipal or federal governments (www.igi.global.com)

CHAPTER TWO:

LITERATURE REVIEW

2.1 Introduction

This chapter covers the review of the literature on the effect of revenue planning on service delivery, the effect of revenue mobilization on service delivery and the effect of revenue expenditure on service delivery in local governments. Both theoretical and empirical literature was reviewed.

2.2 Theoretical Review

The Benefit Theory of taxation

This theory was developed by fink Robert Lindahi in 2000. According to theory, the state should levy on individuals according to the benefit given to them. The more benefits a person obtains from the accomplishments of the state, the more the duty the person should reimburse to the government. This principle has been condemned because, first, if the state keeps a certain linkage between the benefits given and the benefits received, it will be in contradiction of the basic principle of the tax. A tax is principally an obligatory contribution done to the public authorities to meet the expenditures of the government and the supplies of general benefit to all citizens (Booker, 2014).

Furthermore, most of the expenses suffered by the state is for the overall benefit of its citizens, it is not likely to estimate the benefit received by a particular individual every year for it to be obvious how much duty this individual should be charged. According to this model there should be some advantage to those who pay taxes. The free-rider problem is the primary disapproval given for limiting the scope of the subsidy principle. Each individual can lower his tax cost by under reporting his aids derived from the public good or service (Brautigam, 2016). It assumes that taxes should be paid by an individual in proportion to benefits conferred by the State on that individual, is quite unrealistic because the benefits derived cannot be correctly measured in terms of money. Benefit is purely a subjective matter and there is no scientific way to measure the magnitude of benefit and its money value.

For LG to improve on the level of service delivery, they should take into consideration public revenue planning, fund mobilization and expenditure control.

Additionally, Byrnes (2006) acknowledges that to curb and reverse the declining localrevenue, many LGs come up with revenue enhancement plans that entail identifying revenue sources among others to increase the revenue base. The scholar adds that the actual collections could be less than the budgeted. This shows negative performance in revenue collection and it is not desirable if the Local Government is to deliver quality and sufficient services to its people (Tregilgas, 2006). The challenge with the above scholarly works is that LG are time and again affected by the prevailing sources of local revenue which are fewer and therefore negatively affecting their revenue target which marked an area of interest for the study.

According to Fjeldstad et al., (2010) while referring to a study in Tanzania found out that LGs needed to meet certain minimum conditions in order to access development funds. The scholar goes ahead and argues that such conditions are intended to reinforce good governance for instance approved annual plan and budget; submission of final audits on time; no adverse opinion audit certificate awarded to latest accounts of the council; and submission of quarterly financial reports. Such requirements are seen as minimum safeguards for handling funds, and aim to entrench accountability on the part of the staff and leaders of the councils.

Furthermore, Tregilgas (2006) stresses that LG fail to avoid unrealistic increases from revenue enhancement activities, which make the realization of revenue and service delivery to be more of a dream than a reality.

2.3 Empirical review

2.3.1 The effect of Public Revenue Planning on Service Delivery

Public revenue planning is the management of the incomes and receipts which a public authority may secure during any period government through all sources calls public income or public revenue (Dalton, 2016). Revenue planning entails identification of revenue sources, registering the source, forecasting revenue to be collected, setting collection objectives and target, and developing work plans and budgets (Auditor General's Annual report 2016).

Public revenue planning may have both positive and negative effects on service delivery. Positively, public revenue planning affects service delivery in the following ways: It guides resource allocation and utilization among the members who are the beneficiaries of the services;

public revenue planning may also result into increased level of resource mobilization. It also helps the organization to achieve a good public reputation due to improved service delivery.

Public revenue planning also leads to informed decision making hence guiding actions in the allocation of resources. It also enables the organization to forecast, this helps the organization to plan better hence mitigating uncertainties.

However, Public revenue planning may lead to the following negative effects as far as service delivery is concerned. It leads to delays in implementation of service; a case in point is road construction where the plan for the road takes up to six months to be prepared, with certificates of financial implication taking six months, therefore it clear that revenue planning leads to delays in service delivery.

It is a costly exercise, the process of takes a lot of public revenue in terms of allowances. Public revenue planning is time consuming since it involves a lot of assessments, analysis, and forecasting and all these activities takes time.

2.3.2 The Effect of Public Revenue Mobilization on Service delivery

Public revenue mobilization is the process through which countries raise and spend their own funds to provide for their people (George, 2016). Revenue mobilization refers to how sources of revenue, assessment and eventual collection measures are in place to ensure that local revenue is obtained from the locals (Yasin 2018). In this study, public revenue mobilization is categorized into three sub dimensions of which sources of revenue, revenue outsourcing and local assessment formed the list as supported by scholarly literature laid below. Local revenue sources may referto the numerous local revenue bases or all possible ways that can be tapped to improve on the existing revenue (Madina, 2016).

Positively, Revenue mobilization leads to increased revenue base which in turn results more collections. Revenue mobilization is important for economic and social development by allowing governments to finance critical public goods necessary for positive health and education outcomes.

It leads to increased awareness of tax requirements among the public which increases enrolment hence more revenue collection.

It leads to social and economic development in the country. When the public is sensitized, enrolled, and guided on what should be done, participation increases. Increased rate of compliancy among the tax payers which increases the revenue collected hence improved service delivery due to availability of resources. High enrolment rate and participation as a result of mobilization, analysis and assessment, when the public is aware of their tax obligation they can easily comply.

Revenue mobilization is important for economic and social development by allowing governments to finance critical public goods necessary for positive health and education outcomes etc.

Revenue mobilization may lead to the following Negative effects on service delivery: Increased expenditure, revenue mobilization is a demanding exercise which is costly and this increases the expenditure. It leads to delays. Public revenue mobilization is a time-consuming exercise which delays in service delivery.

Lack of transparency among the mobilizers may lead to low tax collection hence poor service delivery. This may be to conflicts of interests which may promote under taxation and many other challenges. It leads to corruption. Revenue mobilization may lead corruption effect as a result of conflicts of interests among the assessors, analysis and collectors. Who may be bribed during the enrollment, mobilization, assessment and analysis of tax payers.

2.3.3 Public Revenue Expenditure and Service Delivery

Public revenue expenditure is a cost that will be an expense in the accounting period when the expenditure takes place. (Harold, 2019). According to the (International Monetary Fund,2017)appropriation of claims without accompanying changes in expenditure make budget provisions less than objective which may result into overspending against appropriation and emergence of payment arrears. Approval of claim should be done through expenditure control system such as administrative and financial sanctions, ascertain availability of budgets, verification and certification, approval and disbursing payments which may allow the local government to maintain a high level of fiscal discipline but will also be able to implement the planned activities within the approved appropriations, financial resource management accountability index, (2018)

(Paul 2014), In an Article on Integrated Technical Systems on Revenue Management, controlling spending that flows through one's facility is of paramount importance.

According to the Keynesian theory, government spending has a positive impact on economic growth. The Keynesian theory postulates that the more a government spends, the higher the economic growth is as a result of expansionary fiscal policy (Romer, 1986).Public spending is a key factor in economic growth and development. It is essential for financing infrastructure, including roads, electricity, and water.

As a result of public expenditure, capacity to work and save tends to rise. Government expenditure provides various kinds of social and economic facilities stimulating the capacity to work of the people.

Increased capacity implies increased efficiency and greater employment. It leads to enhanced health and education services necessary for modern economies more efficiently and effectively than the market could provide.

It also leads to increased public reputation due to the services provided in the process. When the public receives the needed services, they gain trust and praise the implementers (LG).

It promotes productivity of public funds when good investment decisions are made which in turn increases the revenue. Public spending negatively affects economic growth since public spending leads to budget deficit that crowds out private investment. That is, an increase in public spending leads to the substitution of public goods for private goods.

It increases public debt due to the expenditure pressure on the state. This forces the state to borrow more funds in order to meet the public demands and needs.

It leads to increase in prices for goods and service which affects the final consumers. When the public expenditure increases, the government seeks more revenue and this causes tax increases on products.

Public expenditure which is in the form of money grants, supply of social goods and services, social security measures, subsidies etc. certainly affects the distribution of income in a country in socially desirable way.

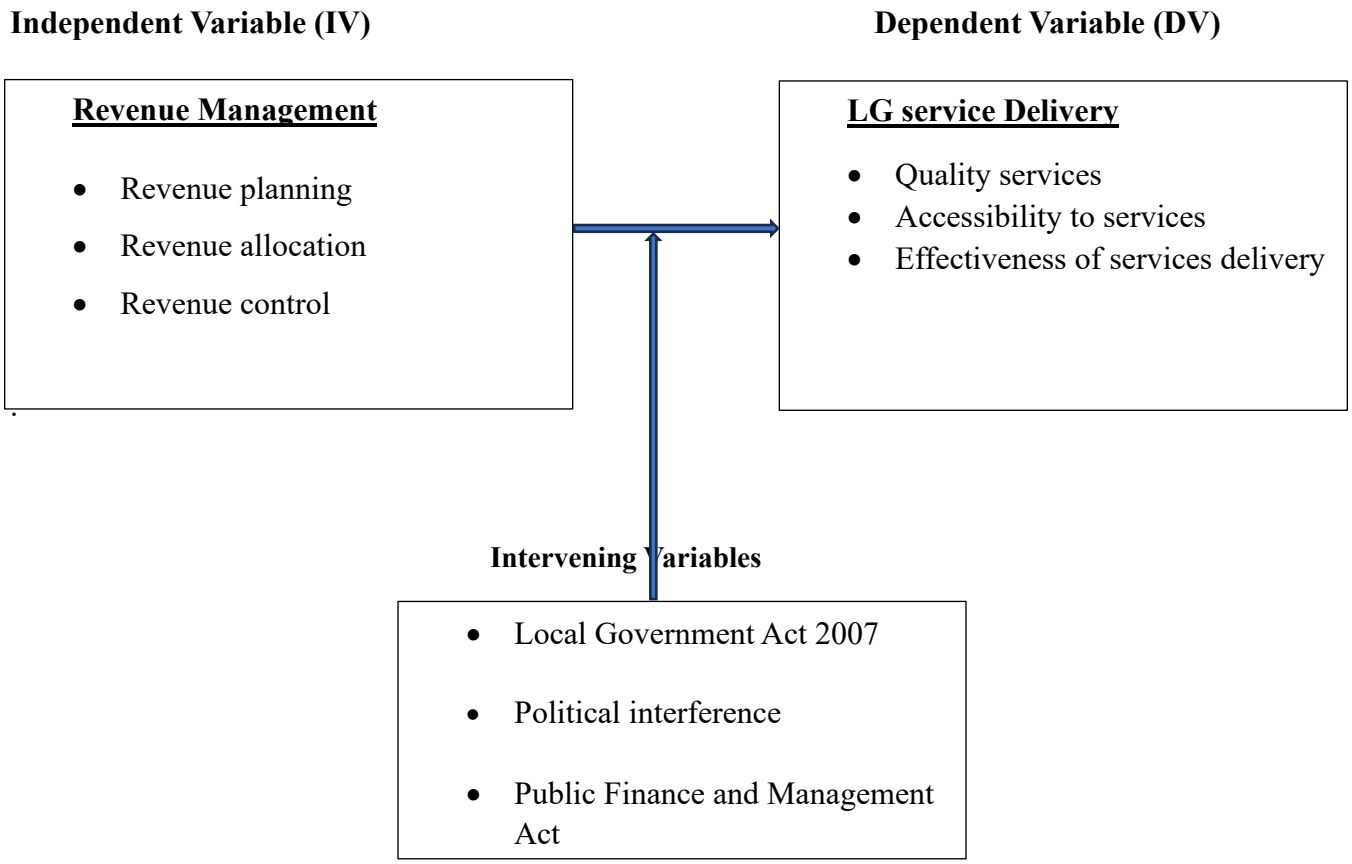
2.4 Summary of the literature Gaps

In all the literature that has been reviewed, the authors and researchers have tended toconcentrate on the process of public revenue management. The other pieces of work on public-sector have only made generalizations at District levels without deliberate attempt to link public revenue management to public service delivery in decentralized settings at the lower local council level.

Other gaps identified in previous pieces of related works are; inability to link public revenue management to public service delivery at local council level, Public Revenue management study on purely lower local councils, public revenue planning in local governments not linked to service delivery, Local revenue performance study not specific to local governments, Automation of revenue management systems despite financial limitations in local governments.

This forms a basis for this intends study and a purposeful linkage and effects of public revenue management on public service delivery will be recommended

2.5 Conceptual Framework (Figure 1.1)



Source: Grace Ikirimat, 2014 and modified by the researcher 2024

The model in figure 1.1 illustrates the relationship between local government revenue management and service delivery. The independent variable is revenue management while the dependent variable is local government service delivery. The independent variable is conceptualized to have four dimensions namely; (i) revenue planning, (ii) revenue allocation, (iii) revenue utilization, (iv) revenue control. Revenue planning for revenue is perceived to have an effect on the quality of health services. This involves decision making over the revenue investment by the relevant authorities and structures. LG service delivery is represented by Quality services, Accessibility to services, Effectiveness of health services Intervening variables, Government policies, Political interference Revenue management, Revenue planning, Revenue allocation and Revenue control.

CHAPTER THREE:

RESEARCH METHODOLOGY

3.0 Introduction

This chapter covers the research methodology which includes; research design, study population, sample size determination, sampling techniques, data type and sources, data collection methods, data collection instruments, data collection procedures, validity and reliability, data analysis, ethical considerations and limitations of the study.

3.1 Research Design

A cross-sectional survey research design was used in the study. This design was chosen because cross-sectional research design helped to collect data from a large number of cases at a particular point in time (Sekaran, 2009).

3.2 Research Approach

Quantitative and qualitative approaches were used to support the research design. Qualitative approach was of particular importance to this research because of its ability to penetrate into the different expressions and experiences of respondents to the subject matter. Quantitative approach was used due to the desire of establishing the magnitude of the problems using statistical data and evidence.

3.3 Study Population

McMillan & Schumacher (2001) state that the population refers to the group of individuals that have one or more characteristics in common that are of interest to the researcher, therefore the population of study comprised of targeted 81 employees of Muduma sub-county and some from Mpigi District Local Government from administrative staff, revenue mobilizers, education, health staff, finance, district councilors and health service users.

3.4 Sample Size

This sample size for this study was selected using a number of sampling methods, namely; probability and non-probability in which then the researcher was able to use the purposive and random sampling techniques. The sample size for the current study was selected based on the formulae set by Yamane (1973).

Yamane sample calculation is a way to determine the sample size for a study. It was the most ideal method to use when the only thing one knew about the underlying population was sampling from its size. The Yamane sample size states that:

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

Where $nY$is the Yamane sample size, N is your underlying population size and e is determined from the confidence you are seeking from your study. That is, if you want to be 95% sure about the results of your study then e=0.05.

N= the study population which is 81

e= the level of significant co-efficient which is 0.05^2

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

$$n = \frac{81}{1+ 81 (0.05)^2}$$

$$n = \frac{81}{1+0.3}$$

n=62

Table 3.1: Sample size and sampling technique

Category of respondent	**Target Population**	**Sample size**	**Sampling Technique**
Chief Admin officer	1	1	Purposive
District councilors	8	4	Purposive
Revenue mobilizers	2	2	Purposive
Education and health service users	41	36	Simple Random sampling
Community Members	30	19	Simple Random sampling
Total	**81**	**62**	

3.5 Sampling Techniques (Purposive and Simple Random Sampling)

According to Kothari (2011), there are two sampling methods which were used in this study, namely probability (representative) sampling and non-probability (non-representative) sampling.

With probability sampling, the researcher determined the chance or probability of an element being included in the sample. This method gave each and every member of the population an equal chance of being selected for the sample. Examples of probability sampling include simple random sampling, stratified sampling and cluster sampling from which the researcher selected the suitable sampling techniques for this study.

With non-probability sampling, the researcher determined only those elements he deems important for the study to be included in the sample. This method gave the researcher the mandate to select out only those members that were important for consideration in the sample. Examples of non-probability sampling include; purposive sampling and multi-stage sampling and others from which the researcher selected the suitable sampling techniques for this study.

The researcher used the following sampling technique that's to say simple random and purposive sampling;

3.5.1 Simple random sampling

Simple random sampling was used to select respondents for data collection who are at the same level in the organization/ embassy or association. According to Amin (2005) a simple random sampling is a sample obtained from the population in such a way that samples of the same size have equal chances of being selected. A simple random sampling technique was used to select respondents by choosing at random from among the staff.

3.5.2 Purposive sampling

The researcher applied personal judgment about which respondents to choose, and pick only those who best meet the purpose of the study. In this study, purposive sampling was used because it is judgmental, allowing the researcher to handpick certain groups or individuals according to their relevance to the issue at hand (Aina and Ajifuruke, 2002). The use of purposive sampling aimed at getting as more relevant and valuable information for the research as possible from among the respondents in top management like the local Government leaders.

3.6.1 Data Collection Methods (Questionnaire Surveys and Interview Methods)

According to *Mugenda and Mugenda (2003) t*he research study applied the following data collection methods. A number of tools were used for data collection and these include; self-administered questionnaires and interview guides.

3.6.2 Interview

*Mugenda and Mugenda (2003) state that a*nother method that is used by the researcher is interview, therefore the interview method involving face-to face interview which has a distinguished advantage of enabling the researcher to establish rapport with potential participants and therefore gain their cooperation. Due to the situation in the country the researcher engaged herself in online interviews using phone interview and to some available respondents.

3.6.3 Questionnaire / Survey method

A survey is a data gathering method that is utilized to collect, analyze and interpret the views of a group of people from a target population. The survey methodology is guided by principles of statistics from the moment of creating a sample, or a group of people to represent a population, up to the time of the survey results' analysis and interpretation. The following steps are included in the process of conducting a survey, as well as several questions to ask one's self during each step, that is clarifying the purpose, formulating survey goals, verifying the resources, choosing a survey method, performing the sampling, writing the questionnaire, pilot testing and revising or changing the questionnaire, administering the questionnaire, processing and storing data, analyzing and interpreting the survey results, making a conclusion and reporting the survey results.

3.7 Data Collection Tools/Instrument

According to Kavulia (2007), this provided firsthand information from the people concerned. A number of tools were used for data collection and these include self-administered questionnaires and interview guides.

3.7.1 Self-administered questionnaire

According to Kavulia (2007), the researcher used the questionnaire technique or tool for collecting data that was constructed with open ended and close ended questions. The researcher opted to use the questionnaires because they were used to collect large amounts of information from a large number of people in a short period of time, and it is a relatively cost effective, quick

and easily quantifiable by the researcher to analyze the data and to compare the findings for clarity.

3.7.2 Interview guide

According to Connaway& Powell (2010), the researcher set questions to guide the oral/mouth to mouth interactions between the researcher and the respondents. The data collected by this method was more correct compared to the other methods that were used for data collection. The interview method was good to use since the researcher went to the field herself and ask the respondents for more information that is necessary for the research thus yielding more information from the field compared to other methods.

3.8 Data Quality Control

The following criteria were applied to this qualitative and quantitative study in order to make the research credible that is reliability and validity. Respondents' checking was undertaken to give credibility to the analysis. It was up to the reader to determine whether the text has sufficient credibility to qualify as a quality piece of research.

3.8.1 Reliability

Saunders et al. (2007) defines reliability as the characteristics of measurement concerning precision, accuracy and consistency. For the data to be reliable, it should yield the same results if the data is repeated for a number of times. Usually reliability is ensured through minimizing errors in the research tools. The researcher ensured reliability through a test- retest-strategy. This involved piloting about 07 questionnaires to the students of education at post graduate levels outside the population of study. The questionnaires were re-piloted and then compared with items in the two pilot studies. Only those items with correlation coefficient of greater or equal to 0.7 included in the questionnaires because a value of at least 0.7 was acceptable for research. The coefficients were determined through ranking items in the first study and those in the second study to determine the difference between ranks.

Data was collected by the researcher thereby avoiding the potential of bias. Transcriptions were checked against verbatim notes. The internal consistency of data coding and analysis was enhanced as the researcher himself did all the coding and analysis.

3.8.2 Validity

According to Babbie, (2010), reliability refers to the extent to which the same answers can be obtained using the same instruments more than one time. In simple terms, if your research is associated with high levels of reliability, then other researchers need to be able to generate the same results, using the same research methods under similar conditions. It is noted that reliability problems crop up in many forms. Reliability is a concern every time a single observer is the source of data, because we have no certain guard against the impact of that observer's subjectivity. According to Wilson (2010) reliability issues are most of the time closely associated with subjectivity and once a researcher adopts a subjective approach towards the study, then the level of reliability of the work is going to be compromised.

Validity of research was explained as an extent at which requirements of scientific research method had been followed during the process of generating research findings. Oliver (2010) considers validity to be a compulsory requirement for all types of studies. There are different forms of research validity and main ones are specified by Cohen et al (2007) as content validity, criterion-related validity, construct validity, internal validity, external validity, concurrent validity and face validity.

Measures to ensure validity of a research included, but not limited to the following points:

a) Appropriate time scale for the study has to be selected;

b) Appropriate methodology has to be chosen, taking into account the characteristics of the study;

c) The most suitable sample method for the study has to be selected;

d) The respondents must not be pressured in any ways to select specific choices among the answer sets.

It was important to understand that although threats to research reliability and validity could never be totally eliminated, however researchers needed to strive to minimize this threat as much as possible. To enhance confidence in the findings data was collected using self-administered questionnaires and key informant interviews which was a way of methodological triangulation.

3.9 Procedure of data Collection

According to Connaway& Powell(2010), in order to shift the power of the researcher/participant relationship to the study participants, the research was undertaken in environments that were selected by and comfortable for study respondents. Key informants were interviewed at their convenience. In this way the interviewee-guided interview and the researcher was able to direct, select and structures the story. Data editing, coding the data and cleaning were done after data had been collected to ensure that all mistakes made by respondents are cleared and then data was entered into the computer for analysis and summarizing the data.

3.10 Data presentation and analysis

According to Kothari (2011), raw data obtained was collected, coded, grouped and presented in tables and graphs. The researcher was prompted to use this method because it analyzes data to draw thorough conclusions. Partington (2003) states that there is little standardization with no absolute conclusion where a specific type of qualitative data relates to a specific type of analysis, Neuman (2011) further opines that no single qualitative data analysis approach is widely accepted, while Schurink et al., (2011) posit that there are always variations in the number and description of steps for the same process of data analysis by different authors.

From the preceding views, it can thus be inferred that each qualitative data analysis to some extent was a uniquely designed event. With the preceding in mind, the qualitative data analysis of this research (responses from the semi-structured interviews) was done according to a qualitative content analysis process that integrates Creswell's (2013) analytic spiral with the process as described by Marshall and Rossman (1999).

3.11 Measurement of variables

The two variables were measurement using an instrument, device, or computer. The scale of the variable measured drastically affected the type of analytical techniques that were used on the data, and what conclusions can be drawn from the data. The scales were measured using, nominal, ordinal, interval, and ratio. The least amount of information was contained in nominal scale data, while the most amount of information was obtained from ratio scale data

3.11.1 Scaling

According to Wilson (2010), scaling is the procedure of measuring and assigning the objects to the numbers according to the specified rules. In other words, the process of locating the measured objects on the continuum, a continuous sequence of numbers to which the objects are assigned is called as scaling.

3.11.2. Likert Scale

The current study used the Likert scale where the respondents indicate the degree of agreement and disagreement with a variety of statements about some attitude, object, person, or event. Usually, the scales contain 5 or 7 points. The scales are summed across statements to get the attitude score. These ratings included strongly disagree, Disagree, neither agree nor disagree, Agree and strongly agree

3.12 Ethical Consideration

The researcher introduced herself to the authorities and respondents with an authority letter from the university and when permitted by the corresponding authorities, it enabled her to create reliable rapport with the respondents.

The researcher assured the respondents that she is seeking data from them for research purposes alone and the data was used for academic purposes alone. In this way the researcher did not demand for their identity, and assured them of how the information they gave was not used for any other purposes other than research.

The researcher informed the respondents the purpose of the study, why and how they were selected. The researcher went ahead to seek for informed consent of each respondent both orally and in writing.

The researcher told the respondents of the long-term and short-term benefits of the study. And in case a respondent refused to participate in the study, their opinion was respected.

The researcher tried as much as possible to minimize embarrassing questions especially during interview. In order to obtain the best results, the researcher tried as much as possible to avoid perceptual biases during questionnaire administration and interviews.

The above ethical considerations were vital in ensuring that respondents did not withhold desired information and ensure that the data collected reflected a true and fair image of the views of the study respondents.

CHAPTER FOUR

PRESENTATION, INTERPRETATION AND ANALYSIS OF FINDINGS

4.0 Introduction

This chapter presents findings and their analysis, interpretation as found and assessed from both primary and secondary resources. This presentation is facilitated by the use of tables, percentages and the use of main points reached by generalization of what was found out. The interpretation of the data intended to enable the researcher make appropriate conclusions and recommendations for better understanding of the research problem. Out of the 62 questionnaires distributed, 60 questionnaires were filled and returned, this represents about 96.7% response rate. The research is based on the 60 valid responses.

4.1 Demographic characteristics of respondents

The main purpose of this part was to analyze the background information of the respondents in relation to their age, gender (sex), marital status and level of education. The information was presented by the use of tabulation.

4.1.1 Gender of respondents

The respondents were asked to state their gender and results obtained are summarized in table 4.1;

Table 4.1: Gender of respondents

		Frequency	Percent	Valid Percent
Valid	Male	42	70.0	70.0
	Female	18	30.0	30.0
	Total	60	100.0	100.0

Source: Primary Data, 2024

The number of respondents in the study area by gender was established. Results in table 4.1 revealed that majority of respondents were males at 42(70%) while 18(30%) were females. The study findings indicate that males had a bigger share of participation than females in the study. Although the proportions of women is more than that of men in terms of population of the communities, in the world of work there are generally fewer females compared to males. So the above percentages represent a true picture of the gender proportions in Muduuma Sub-County

4.1.2 Age Bracket of respondents

Ages of people in any given setting vary along a continuum, so the ages of respondents were grouped under four categories. Table below presents the composition of the respondents in terms of their ages.

Table 4.2: Age Bracket of respondents

		Frequency	Percent	Valid Percent
Valid	20 - 30 years	15	25.0	25.0
	31 - 40 years	15	25.0	25.0
	41 - 50 years	20	33.3	33.3
	Above 50 years	10	16.7	16.7
	Total	60	100.0	100.0

Source: Primary Data, 2024

The table 4.2 indicates that the majority of the respondents were in the range of (41-50) years which made a percentage of 33.3% out of 60 respondents, in all the categories sampled were mature respondents with data about issues that concern the world of work and have responsibility in the sub county. The study findings revealed that 25% of the respondents were between 21-30 years. These respondents were participating in various activities in the sub county; in addition some of them being in position of Paying tax like trading licenses, market dues, local hotel tax, and local service tax and parking fees as a source of local revenue.The study findings revealed that, 25% of the study respondents comprised of those who were in the age blanket of 31 to 50 years. This group of the study respondents was also important in providing information in relation to the study variables and respondents who were above 50 years were only 10(16.7%) respectively. This implies that the majority of respondents were mature enough to provide relevant information.

4.1.3 Level of education attained

Level of education is a very important parameter that can be used in determining the availability of information or knowledge on any phenomenon in any society. It can be an indicator of how informed society is thus people with different levels of education were all approached during the study process. Their academic qualifications and the results are summarized in table 4.3;

Table 4.3 Highest level of education attained

		Frequency	Percent	Valid Percent
Valid	Primary	8	13.3	13.3
	Tertiary	18	30.0	30.0
	Secondary	13	21.7	21.7
	University	18	30.0	30.0
	Total	**60**	**100.0**	**100.0**

Source: Primary Data, 2024

According to table 4.3, results show that majority of the respondents had a university education, andTertiary represented by 18(30%) followed by 13(21.7%) who had secondary education and primary school education being represented by, 8(13.3%).This could be interpreted to mean that most ofthe respondents contacted are highly qualified and thus are capable of understanding local revenue management and service delivery in local governments in Uganda with focus on Muduuma Sub-County, Mpigi District Local Government

4.1.4 Position of respondents at work

The respondents were asked to state their positions in muduuma sub-county and the results are summarized in table 4.4;

Table 4.4: Position of respondent

		Frequency	Percent	Valid Percent
Valid	Revenue officer	10	16.7	16.7
	Senior finance secretary	5	8.3	8.3
	Member of tender board	15	25.0	25.0
	Sub –county chief	30	50.0	50.0
	Total	**60**	**100.0**	**100.0**

Source: Primary Data, 2024

Findings in table 4.4 revealed the position of the respondents in Muduuma Sub-County, Mpigi District Local Government. Out of sixty respondents, 10(16.7%) were Revenue officer, 5(8.3%) Senior finance secretary, 15(25%) were Member of tender board and 30(50%) were Sub –county chiefs. This reveals that respondents involved in the study apply vital information to the study.

4.1.5 Years in the field of employment

Efficiency and effectiveness in the delivery of service requires staff to have sufficient and reliable experience in line with this, the respondents were asked to state the period they have served in the various departments and the responses are contained in table4.5 below.

Table 4.5: Years in the field of employment

		Frequency	Percent	Valid Percent
Valid	0 - 2 year	13	21.7	21.7
	2 - 5 years	30	50.0	50.0
	5 - 7 years	13	21.7	21.7
	over 8 years	4	6.7	6.7
	Total	**60**	**100.0**	**100.0**

Source: Primary Data, 2024

Results from table 4.5 indicate 13(21.7%) had been in the field of employment for less than 02 years, followed by 30(50.0%) who had spent between 2 to 5 years, 13(21.7%) had spent between 5- 7 years in service and only 4(6.7%) had spent over 8 years and thus showing that majority of the respondents had acquired adequate work experience to perform.

4.2 TO ASSESS THE EFFECT OF PUBLIC REVENUE PLANNING ON SERVICE DELIVERY IN MUDUMA SUB- COUNTY, MPIGI DISTRICT

Public revenue planning is a component of government financial management directly influencing the capacity of public institutions to deliver essential services to the population. Effective revenue planning ensures that sufficient resources are mobilized, allocated, and utilized to meet the demands of various public services, including healthcare, education, infrastructure development, and social welfare (Opio 2012).This sub-section gives a description of effect of public revenue planning on service delivery in Muduma Sub- County, Mpigi District status which was assessed using a variety of questions as indicated on table below. Respondents were asked to give their thoughts on the statements provided which required ticking appropriately where; 5 = Strongly Agree, 4= Agree, 3 = Neutral, 2 = Disagree, and 1 = Strongly Disagree. The respondent's results and interpretations are shown below.

4.2.1 The local government plans and allocates public revenue for essential services

When respondents were asked whether the local government plans and allocates public revenue for essential services; their responses were indicated in table 4.6;

Table 4.6: The local government plans and allocates public revenue for essential services

		Frequency	**Percent**
Valid	Strongly Disagree	6	10.0
	Disagree	9	15.0
	Agree	28	46.7
	Strongly Agree	17	28.3
	Total	**60**	**100.0**

Source: Primary data, 2024

Study findings in table 4.6 revealed that 45(75%) of the total respondents agreed that the local government plans and allocates public revenue for essential services. This implies that the local government's financial planning is positively recognized by the community, reflecting a level of trust and satisfaction with how public resources are being managed and utilized to enhance essential services in the area. This indicates that the local government's strategies are aligned with community needs and expectations which are essential for the sustained delivery of public services. However, 15(25%) of the respondents were in disagreement. This suggests that there are underlying issues, such as perceived inefficiencies, inequitable distribution of resources, or a lack of transparency in the planning process which made a quarter of the respondents not to be

satisfied with the local government's planning and allocation of public revenue for essential services. In an interview with some of the key informants, it was revealed that;

> *"The local government has been consistent in budgeting and directing funds towards key areas such as healthcare, road maintenance, and education. This has significantly improved the accessibility and quality of these services in our sub-county."*

Another respondent, a member of a local health committee, emphasized,

> *"We have seen a positive impact from the revenue allocation, especially in the health sector. The local health centers have received regular supplies and have been able to expand their services, thanks to the proper planning and allocation of funds by the local government."*

A local teacher also echoed this sentiment, stating,

> *"The investment in education is evident. The local government has been proactive in providing resources for school infrastructure and learning materials, which has greatly improved the learning environment for students."*

4.2.2 Public revenue planning in Muduma Sub-County meets the needs of the community

Respondents were asked whether Public revenue planning in Muduma Sub-County meets the needs of the community and their responses were, 8(13.3%) strongly disagreed, 7(11.7%) disagreed, 4(6.7%) were not sure, 31(51.6%) agreed and 10(16.7%) strongly agreed as indicated in the table 4.7.

Table 4.7: Public revenue planning meets the needs of the community

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	8	13.3	13.3
	Disagree	7	11.7	11.7
	Not Sure	4	6.7	6.7
	Agree	31	51.6	51.6
	Strongly Agree	10	16.7	16.7
	Total	60	100.0	100.0

Source: Primary data, 2024

According to findings in table 4.7, 41(68.3%) of the total respondents were in agreement that Public revenue planning in Muduma Sub-County meets the needs of the community. This implied that Public revenue planning in Muduma Sub-County effectively meets the needs of the community by prioritizing essential services that directly impact residents' well-being. For example, the allocation of funds towards healthcare has led to improved facilities and consistent availability of medical supplies, enhancing overall public health. Investments in education have resulted in better school infrastructure and learning materials influencing student performance.

Infrastructure improvements such as road maintenance have also increased accessibility, benefiting local businesses and residents. However, 4(6.7%) were not sure and 15(25%) of the respondents disagreed. this means that the allocation of funds is not equitable, with certain essential services, such as infrastructure and education, reportedly underfunded. Some community members expressed frustration over the slow pace of road repairs and the inadequate supply of teaching materials in local schools. Besides, in an interview with of the key informant he stated that;

> *"The current public revenue planning in Muduma Sub-County has several shortcomings. Despite the allocation of funds to various sectors, there are noticeable gaps in service delivery. For example, while funds are earmarked for healthcare, many health facilities still face shortages of essential supplies and inadequate infrastructure. Similarly, although there are budget allocations for education, the quality of schooling remains uneven, with some schools struggling to maintain proper facilities and resources. The lack of community involvement in the planning process also means that some needs are not accurately identified or prioritized. This has led to a situation where certain critical areas are left underfunded, impacting the overall effectiveness of service delivery."*

4.2.3 Public revenue planning has improved the quality of healthcare services in Muduma

On the question whether Public revenue planning has improved the quality of healthcare services in Muduma and their responses were, 10(16.7%) strongly disagreed, 11(18.3%) disagreed, 5(8.3%) were not sure, 22(36.7%) agreed and 12(20%) strongly agreed as presented in the table 4.8.

Table 4.8: Public revenue planning has improved quality of healthcare services in Muduma

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	10	16.7	16.7
	Disagree	11	18.3	18.3
	Not Sure	5	8.3	8.3
	Agree	22	36.7	36.7
	Strongly Agree	12	20.0	20.0
	Total	**60**	**100.0**	**100.0**

Source: Primary data, 2024

According to study findings in table 4.8, majority 34(56.7%) of the total respondents were in agreement that Public revenue planning has improved the quality of healthcare services in Muduma. However, 5(8.3%) were not sure and 21(35%) of the respondents were in disagreement. This implies that public revenue planning has improved the quality of healthcare

services in Muduma Sub-County by ensuring targeted investments in health infrastructure and resources. Increased funding has led to the construction of new health centers and the upgrading of existing facilities, which now offer better medical services and amenities. Regular allocation of resources has enhanced the availability of essential medications and medical equipment, reducing shortages. Training programs for healthcare workers have also been supported, improving the skill level of staff. However, some residents felt that despite increased funding, there are still issues such as inadequate medical supplies, insufficient staffing, or poor facility conditions. Certain areas or services within the healthcare system are still underfunded or neglected. The findings above are in line with Nkanata, (2017) who assert that effective public revenue planning lead to improvements in healthcare quality in rural areas. They emphasize that targeted investments in infrastructure, medical supplies, and staff training are essential for enhancing service delivery.

4.2.4 The education sector benefits from proper public revenue planning in Muduma

Respondents were asked whether the education sector benefits from proper public revenue planning in Muduma and their responses were 7(11.7%) strongly disagreed, 9(15%) disagreed, 31(51.6%) agreed and 13(21.7%) strongly agreed as indicated in the table 4.9.

Table 4.9: The education sector benefits from proper public revenue planning in Muduma

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	7	11.7	11.7
	Disagree	9	15.0	15.0
	Agree	31	51.6	51.6
	Strongly Agree	13	21.7	21.7
	Total	**60**	**100.0**	**100.0**

Source: Primary data, 2024

Findings in table 4.9 indicates that 44(73.3%) of the total respondents agreed that the education sector benefits from proper public revenue planning in Muduma. This reveals that the education sector in Muduma Sub-County benefits from proper public revenue planning. Strategic allocation of funds has led to the construction of new classrooms and the renovation of existing school facilities, creating a conducive learning environment. Investments in educational resources, such as textbooks and teaching materials, have improved the quality of instruction and student

learning outcomes. Funding for teacher training programs has enhanced the skills and effectiveness of educators. These improvements have contributed to higher student performance and greater school retention rates, reflecting the positive impact of well-planned public revenue on the education sector in Muduma Sub-Count. However, 16(26.7%) of the respondents were in disagreement. The disagreement arises because respondents identified ongoing issues within the education sector despite the allocated funds. They reported insufficient resource allocation, with schools experiencing shortages of essential materials and infrastructure. The quality of implementation is also criticized, with delays and subpar execution of construction and renovations. Furthermore, respondents expressed concern on the lack of community involvement in the planning process has led to decisions that do not fully address local educational needs and priorities. Based on the findings above, Nicoleta, (2010) observed that while public revenue planning can improve educational infrastructure, the quality of implementation is crucial. Delays and poor execution in the construction and renovation of school facilities can undermine the intended benefits of revenue planning.

4.2.5 The allocation of public revenue is transparent and accountable

When respondents were asked whether the allocation of public revenue is transparent and accountable and their responses were, 8(13.3%) strongly disagreed, 7(11.7%) disagreed, 3(5%) were not sure, 28(46.7%) agreed and 14(23.3%) strongly agreed as indicated in table 4.10.

Table 4.10: The allocation of public revenue is transparent and accountable

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	8	13.3	13.3
	Disagree	7	11.7	11.7
	Not Sure	3	5.0	5.0
	Agree	28	46.7	46.7
	Strongly Agree	14	23.3	23.3
	Total	**60**	**100.0**	**100.0**

Source: Primary data, 2024

According to findings in table 4.10, 42(70%) of the total respondents were in agreement that the allocation of public revenue is transparent and accountable. This implies that the allocation of public revenue is transparent and accountable when the processes and decisions are open to scrutiny and ensure that funds are used effectively. For instance, in Muduma Sub-County,

detailed budget reports and expenditure summaries are regularly published and accessible to the public, allowing residents to track how funds are allocated and spent. Public forums and community meetings are held to discuss budgetary decisions, providing a platform for feedback and questions from citizens. Audit reports by independent agencies are also made available, verifying that funds are used as intended and highlighting any discrepancies or issues. However, 3(5%) were not sure and 15(25%) of the respondents were in disagreement. The allocation of public revenue is not fully transparent and accountable, as evidenced by several concerns. For example, budget reports and expenditure summaries are often delayed or lack sufficient detail, making it difficult for the public to track how funds are used. Community meetings to discuss budgetary decisions are infrequent and sometimes poorly attended, limiting opportunities for meaningful public engagement. The findings above are in line with research carried out by Nebo, &Chigbo, (2015), who argue that inadequate transparency and accountability in public revenue allocation can lead to reduced public trust and ineffective use of funds. Delayed or insufficiently detailed budget reports, limited public engagement, and infrequent audit reports are common issues that undermine the effectiveness of financial management. Qualitative results seemed to be in line with the results above as one interviewee said that;

> *"The lack of timely and detailed budget reports makes it challenging for us to understand how public funds are being used. We rarely see comprehensive information about expenditures, and public meetings where these issues are discussed are not frequent enough to allow for meaningful input. This lack of transparency and limited community involvement in budgetary decisions has eroded trust in how resources are managed and raised concerns about whether funds are being allocated effectively."*

4.2.6 Revenue planning ensures that resources are distributed to meet people's needs

Respondents were asked whether Revenue planning ensures that resources are distributed to meet people's needs and their responses were, 5(8.3%) strongly disagreed, 4(6.7%) disagreed, 3(5%) were not sure, 29(48.3%) agreed and 19(31.7%) strongly agreed as indicated in the table 4.11

Table 4.11: Revenue planning ensures that resources are distributed to meet people's needs

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	5	8.3	8.3
	Disagree	4	6.7	6.7
	Not Sure	3	5.0	5.0
	Agree	29	48.3	48.3
	Strongly Agree	19	31.7	31.7
	Total	**60**	**100.0**	**100.0**

Source: Primary data, 2024

According to findings in table 4.11, majority 48(80%) of the total respondents agreed that revenue planning ensures that resources are distributed to meet people's needs. This implies that revenue planning ensures that resources are distributed to meet people's needs by systematically allocating funds based on prioritized community requirements. In Muduma Sub-County, revenue planning has directed resources towards critical areas such as healthcare, education, and infrastructure. Funding has been allocated to build new classrooms and upgrade existing schools, addressing overcrowding and improving the learning environment. Investments in healthcare facilities have resulted in the construction of new clinics and the provision of essential medical supplies. However, 3(5%) were not sure and 9(15%) of the respondents disagreed. In Muduma Sub-County, despite efforts in revenue planning, some critical areas remain underfunded. Reports indicate that while resources are allocated to healthcare and education, there are still significant shortages of medical supplies and inadequate school infrastructure in certain areas. The findings above are in line with Miller, G. J. &Svars, J. H. (2016) who argues that despite planning efforts, essential services may still face funding gaps and resource shortages. Without a rigorous evaluation of community needs and effective implementation strategies, revenue planning may lead to uneven resource distribution and insufficient support for critical areas. Qualitative results seemed to be in line with the results above, as one interviewee said that:

> *"Although revenue planning is intended to address key community needs, we still face significant gaps in essential services. For instance, our healthcare facilities are still struggling with shortages of critical supplies, and some schools have outdated infrastructure despite allocations. The projects intended to improve road conditions are often incomplete or delayed, which affects our daily lives. These issues highlight that while planning efforts are in place, they do not always translate into effective resource distribution or meet the community's most pressing needs."*

4.2.7 Public infrastructure projects are completed on time due to planning

On the question whether Public infrastructure projects are completed on time due to planning and their responses were, 10(16.7%) strongly disagreed, 11(18.3%) disagreed, 4(6.7%) were not sure, 22(36.7%) agreed and 13(21.7%) as indicated in the table 4.12.

Table 4.12: Public infrastructure projects are completed on time due to planning

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	10	16.7	16.7
	Disagree	11	18.3	18.3
	Not Sure	4	6.7	6.7
	Agree	22	36.7	36.7
	Strongly Agree	13	21.7	21.7
	Total	**60**	**100.0**	**100.0**

Source: Primary data, 2024

Results of findings in table 4.12 indicates that 35(58.4%) of the total respondents agreed that Public infrastructure projects are completed on time due to planning. This implies that public infrastructure projects are completed on time due to effective planning, which involves meticulous scheduling, budgeting, and resource allocation. For example, in Muduma Sub-County, the timely completion of a new road construction project was achieved through detailed planning and coordination, ensuring that materials and labor were available as needed. Similarly, the renovation of local schools was completed on schedule thanks to clear project timelines and regular progress monitoring. Effective planning also includes risk management, which helps anticipate and address potential delays. However, 4(6.7%) were not sure and 21(35%) of the respondents were in disagreement. Similarly, Byrnes (2016) acknowledges that to curb and reverse the declining local revenue, many LGs need to come up with revenue enhancement plans that entail identifying revenue sources among others to increase the revenue base. From interview, the respondents argue that

> *"While effective planning is critical, we have noticed that not all public infrastructure projects are completed on time. Delays often occur due to issues such as inadequate resource allocation, unforeseen complications, and insufficient coordination among contractors and local authorities. For instance, the road construction project faced several delays because of procurement issues and weather-related interruptions. Similarly, school renovations were delayed due to budget adjustments and contractor scheduling conflicts. These challenges indicate that while planning is important, its execution can sometimes fall short, impacting the timeliness of project completion."*

4.2.8 Community members are involved in decision-making process

On the question whether the community members are involved in decision-making process and their responses were, 10(16.7%) strongly disagreed, 6(10%) disagreed, 4(6.7%) were not sure, 28(46.7%) agreed and 12(20%) strongly agreed as presented in the table 4.13.

Table 4.13: Community members are involved in decision-making process

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	10	16.7	16.7
	Disagree	6	10.0	10.0
	Not Sure	4	6.7	6.7
	Agree	28	46.7	46.7
	Strongly Agree	12	20.0	20.0
	Total	**60**	**100.0**	**100.0**

Source: Primary data, 2024

Basing on findings in table 4.13, 40(66.7%) of the total respondents were in agreement that the Community members are involved in decision-making process. This implies that community members are involved in the decision-making process through various participatory mechanisms that ensure their voices are heard and their needs are addressed. Regular community meetings are held where residents can provide input on budget priorities and project plans. Local advisory committees, comprised of community representatives, contribute to the planning and oversight of public projects, such as road improvements and school expansions. Surveys and public consultations are used to gather feedback on proposed initiatives. This approach helps align projects with community needs and fosters a sense of ownership and engagement among residents, leading to more effective and accepted outcomes. However, 4(6.7%) were not sure and 16(26.7%) of the respondents were in disagreement. Community members are not adequately involved in the decision-making process, as evidenced by several concerns. For example, in Muduma Sub-County, decision-making often occurs without sufficient input from residents, leading to projects that do not fully reflect community needs or priorities. This quantified statement links with findings as were presented by Norton and Kaplan (2012) who argue that LGs should ensure that local revenue is well collected through timely enforcement. The scholars argue that to ensure a smooth financial health of an organization, a number of interrelated factors need to be considered; they argue that using strategic plans enforcement inclusive fulfills objectives of an organization

4.3 TO EXAMINE THE EFFECT OF PUBLIC REVENUE MOBILIZATION ON SERVICE DELIVERY IN MUDUMA SUB- COUNTY, MPIGI DISTRICT

Public revenue mobilization is critical in enhancing service delivery within a community. It involves the strategies and mechanisms employed by governments to generate and manage financial resources required for the provision of essential services such as healthcare, education, and infrastructure. Effective revenue mobilization ensures that adequate funds are available to meet public needs and maintain service quality. Effective mobilization of public revenue not only supports the expansion and improvement of services but also contributes to overall economic stability and development. Efficient management and strategic allocation of these revenues can lead to improved service delivery outcomes, whereas poor revenue mobilization can result in service shortages and diminished public trust (Tilley2019). This sub-section gives a description of effect of public revenue mobilization on service delivery in Muduma Sub- County, Mpigi District status which was assessed using a variety of questions as indicated on table below. Respondents were asked to give their thoughts on the statements provided which required ticking appropriately where; 5 = Strongly Agree, 4= Agree, 3 = Neutral, 2 = Disagree, and 1 = Strongly Disagree. The respondent's results and interpretations are shown below.

4.3.1 Public revenue mobilization efforts have increased community trust

When respondents were asked whether Public revenue mobilization efforts have increased community trust in local government services**,** their responses were, 7(11.7%) strongly disagreed, 6(10%) disagreed, 3(5%) were not sure, 36(60%) agreed and 8(13.3%) strongly agreed as indicated in the table 4.14.

Table 4.14: Public revenue mobilization efforts have increased community trust

		Frequency	**Percent**	**Valid Percent**
Valid	Strongly Disagree	7	11.7	11.7
	Disagree	6	10.0	10.0
	Not Sure	3	5.0	5.0
	Agree	36	60.0	60.0
	Strongly Agree	8	13.3	13.3
	Total	**60**	**100.0**	**100.0**

Source: Primary data, 2024

Findings in the table 4.16 indicates that 44(73.3%) of the total respondents agreed that Public revenue mobilization efforts have increased community trust in local government services. This implies that Public revenue mobilization efforts have increased community trust in local government services by ensuring that adequate funds are available for essential projects and services. For example, in Muduma Sub-County, transparent budgeting and effective mobilization have led to the successful completion of several key infrastructure projects, such as road repairs and school renovations. Community members have witnessed improvements in local services, such as better healthcare facilities and more reliable public transportation, directly linked to these efforts. Regular public reports and community meetings have further enhanced trust by providing clear information on how revenue is being utilized. This transparency and tangible improvement in services contribute to higher confidence in the local government's ability to manage and deploy public funds effectively. However, 3(5%) were not sure and 13(21.7%) of the respondents were in disagreement. The result concurred with Ling and Nawawi (2010) who conducted a study in Malaysia on revenue enhancement plan and service delivery and found out there were statistically significant. Similar findings by Odoyo (2005) examined how revenue enhancement affect service delivery in Rift valley, the results had positive relationship. One of the respondents from Muduuma Sub-County said that;

> *"Since the local government increased its efforts in public revenue mobilization, we've seen significant improvements in our community services. The roads have been repaired, schools have been renovated, and the local clinic is now better equipped. The transparency in how the funds are used and the regular updates we receive have made us feel more confident in our local government. It's clear that the revenue mobilization efforts are making a real difference in our daily lives, and this has greatly increased our trust in the government's ability to manage public resources effectively.*

4.3.2 Public revenue mobilization is adequate to support essential services

On the question whether Public revenue mobilization is adequate to support essential services, their responses were, 9(15%) strongly agreed, 13(21.7%) disagreed, 26(43.3%) agreed and 12(20%) strongly agreed as indicated in the table 4.15.

Table 4.15: Public revenue mobilization is adequate to support essential services

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	9	15.0	15.0
	Disagree	13	21.7	21.7
	Agree	26	43.3	43.3
	Strongly Agree	12	20.0	20.0
	Total	60	100.0	100.0

Source: Primary data, 2024

According to table 4.15, majority 38(73.3%) of the total respondents were in agreement that Public revenue mobilization is adequate to support essential services. This implies that public revenue mobilization is adequate to support essential services when it ensures that sufficient funds are available for critical sectors. In Muduma Sub-County, effective revenue mobilization has led to the development of new healthcare facilities and the expansion of existing ones, providing residents with improved medical services. Revenue generated has been used to enhance educational infrastructure by constructing new classrooms and purchasing necessary learning materials. Investments in public transportation have also been made, improving access to essential services. However, 22(36.7%) of the respondents were in disagreement. From the interview with some respondents, they argue that;

> *"While public revenue mobilization has certainly brought improvements, there are still concerns about whether the current efforts are entirely adequate to support all essential services. Some respondents mentioned that although new healthcare facilities and school upgrades have been completed, there are still areas where services remain underfunded or lacking. For example, there are ongoing issues with the maintenance of infrastructure and delays in some public transportation projects. While revenue mobilization has made a positive impact, there is room for further enhancement to ensure comprehensive support for all critical services."*

The findings above are in line with Merson, (2016) who argue that public revenue mobilization effectiveness often depends on the adequacy of the funds and the efficiency of their allocation. Even with effective mobilization, there can still be challenges in fully addressing all service needs, such as infrastructure maintenance and timely project implementation.

4.3.3 The efficiency of public revenue mobilization affects the quality of service delivery

Respondents were asked whether the efficiency of public revenue mobilization affects the quality of service delivery and their responses were, 7(11.7%) strongly disagreed, 9(15%) disagreed,

10(16.7%) were not sure, 27(45%) agreed and 7(11.7%) strongly agreed as indicated in the table 4.16.

Table 4.16: Efficiency of public revenue mobilization affects the quality of service delivery

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	7	11.7	11.7
	Disagree	9	15.0	15.0
	Not Sure	10	16.7	16.7
	Agree	27	45.0	45.0
	Strongly Agree	7	11.7	11.7
	Total	60	100.0	100.0

Source: Primary data, 2024

Findings in table 4.16 indicates that the majority 34(56.7%) of the total respondents were in agreement that the efficiency of public revenue mobilization affects the quality of service delivery. This implies that efficiency of public revenue mobilization affects the quality of service delivery by determining how effectively financial resources are allocated and used. Efficient mobilization ensures that sufficient funds are generated and properly managed, leading to timely and well-funded projects. For example, in Muduma Sub-County, efficient revenue mobilization has enabled the timely construction of new classrooms and the upgrading of healthcare facilities, directly improving educational and medical services. However, 10(16.7%) were not sure and 16(26.7%) of the respondents were in disagreement. The efficiency of public revenue mobilization does not always guarantee the quality of service delivery. In Muduma Sub-County, despite efforts to mobilize funds effectively, issues such as delayed projects and subpar service quality persist. For example, some infrastructure projects, like road repairs and school renovations, have faced significant delays and budget overruns due to inefficient financial management and resource allocation. According to an interview with some respondents it was revealed that

"Despite the efficient mobilization of public revenue, several issues still affect the quality of service delivery. Respondents noted that while funds are being collected and allocated, there are frequent delays and inefficiencies in project implementation"

4.3.4 Revenue mobilization has contributed to improvements in public infrastructure

Respondents were asked whether revenue mobilization has contributed to improvements in

public infrastructure, their responses were, 9(15%) strongly disagreed, 11(18.3%) disagreed, 18(30%) agreed and 22(38.3%) strongly agreed as indicated in the table 4.17.

Table 4.17: Revenue mobilization has contributed to improvements in public infrastructure

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	9	15.0	15.0
	Disagree	11	18.3	18.3
	Agree	18	30.0	30.0
	Strongly Agree	22	38.3	36.7
	Total	60	100.0	100.0

Source: Primary data, 2024

Basing on findings in table 4.17, majority 40(66.7%) of the respondents were in agreement that revenue mobilization has contributed to improvements in public infrastructure. This implies that revenue mobilization has contributed to improvements in public infrastructure by providing the necessary funds for development and maintenance projects. Increased revenue has been used to build new roads, enhance existing ones, and upgrade public transportation systems, resulting in better connectivity and accessibility for residents. Funds have supported the construction and renovation of public buildings, including schools and healthcare facilities, which have improved educational and medical services. Investments in infrastructure have also led to better sanitation and water supply systems, further enhancing community living standards. However, 20(33.3%) of the respondents were in disagreement. Despite efforts in revenue mobilization, improvements in public infrastructure have not been as significant or widespread as anticipated. Some respondents highlighted that, while there have been projects funded, many critical areas still suffer from inadequate infrastructure. For instance, road repairs are often delayed or incomplete, and certain schools and healthcare facilities remain underdeveloped or poorly maintained. Findings are in conformity with Luzige, (2016), who assert that effective revenue mobilization alone does not always guarantee comprehensive improvements in public infrastructure. Luzige, (2016) highlights that while revenue mobilization can provide essential funds; the success of infrastructure projects depends on effective project management, timely implementation, and addressing local needs. Luzige, (2016) emphasize that issues such as budget overruns, delays, and uneven development can still occur despite efforts to mobilize revenue efficiently.

4.3.5 The efficiency of public revenue mobilization affects the quality of service delivery

Respondents were asked whether the efficiency of public revenue mobilization affects the quality of service delivery, and their responses were 7(11.7%) strongly disagreed, 9(15%) disagreed, 31(51.6%) agreed and 13(21.7%) strongly agreed as indicated in the table 4.18.

Table 4.18: Efficiency of public revenue mobilization affects the quality of service delivery

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	7	11.7	11.7
	Disagree	9	15.0	15.0
	Agree	31	51.6	51.6
	Strongly Agree	13	21.7	21.7
	Total	**60**	**100.0**	**100.0**

Source: Primary data, 2024

Findings in table 4.18 indicates that 44(73.3%) of the total respondents generally agreed that the efficiency of public revenue mobilization affects the quality of service delivery. This reveals that efficient mobilization ensures that sufficient funds are collected and managed effectively, which allows for timely and well-resourced service provision. For example, in Muduma Sub-County, efficient revenue mobilization has enabled the timely completion of infrastructure projects and the consistent supply of educational and healthcare resources. Inefficiencies in revenue collection or financial management can lead to delays, underfunding, and misallocation of resources, affecting the overall quality of services. Though, 16(26.7%) of the respondents were in disagreement. The quality of service delivery has not improved. They pointed out that some projects have experienced delays and cost overruns, leading to incomplete or subpar services. For example, road repairs have been delayed, and essential supplies for schools and healthcare facilities have been inconsistent. While revenue mobilization may be efficient in terms of collection, it does not always translate into effective service delivery due to problems with project execution, management, and allocation of resources. Findings are in conformity with Limi, A. (2015) who asserts that efficiency in public revenue mobilization does not always guarantee improved service delivery. Even when revenue mobilization is effective, issues such as project management inefficiencies, delays, and misallocation of resources can hinder the quality of services provided. Successful service delivery relies on not just efficient revenue collection

but also effective implementation and oversight of funded projects. A respondent interviewed said that;

"Although the public revenue mobilization process is efficient, we still see problems with the quality of services provided. For instance, despite having the funds for road repairs and school improvements, many projects face significant delays and incomplete work. Some essential services, like medical supplies in clinics and educational materials in schools, remain inconsistent. These issues suggest that efficient revenue collection alone does not solve the underlying problems with service delivery. Effective project management and proper allocation of resources are also crucial for ensuring that services meet the community's needs."

4.3.6 Mobilized public revenue is utilized effectively to enhance public services

When respondents were asked whether mobilized public revenue is utilized effectively to enhance public services, their responses were, 9(15%) strongly disagreed, 10(16.7%) disagreed, 4(6.7%) were not sure, 28(46.7%) agreed and 9(15%) strongly agreed as indicated in the table 4.19.

Table 4.19: Mobilized public revenue is utilized effectively to enhance public services

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	9	15.0	15.0
	Disagree	10	16.7	16.7
	Not Sure	4	6.7	6.7
	Agree	28	46.7	46.7
	Strongly Agree	9	15.0	15.0
	Total	60	100.0	100.0

Source: Primary data, 2024

Findings in table 4.19 indicated that 37(61.7%) of the total respondents were in agreement that mobilized public revenue is utilized effectively to enhance public services. This implies that mobilized public revenue is utilized effectively to enhance public services when it is carefully allocated and managed to address specific community needs. For example, in Muduma Sub-County, revenue mobilization has funded the construction of new schools and the upgrading of existing ones, leading to improved educational facilities and resources. Similarly, investments in healthcare infrastructure, such as building new clinics and equipping them with modern medical equipment, have enhanced medical services. Effective utilization also includes timely maintenance of public utilities and infrastructure, ensuring they remain functional and beneficial. However, 4(6.7%) were not sure and 19(31.7%) of the respondents were in disagreement. Therefore, despite efforts to mobilize public revenue, there is significant skepticism about its

effectiveness in enhancing public services. Some respondents expressed uncertainty about how well the mobilized funds are utilized, and a considerable portion disagrees with the notion that these funds are significantly improving services. Issues raised include perceived inefficiencies in project execution, delays, and insufficient allocation of resources, suggesting that while revenue mobilization is in place, its impact on service enhancement may be limited or uneven. Findings are in conformity with Adams and Green (2023), who assert that the mere mobilization of public revenue does not necessarily guarantee effective utilization or improvement in public services. Challenges such as inefficiencies in resource allocation, project management issues, and delays can hinder the impact of mobilized funds on service quality. Adams and Green emphasize that for mobilized revenue to effectively enhance public services, it must be coupled with robust management and strategic oversight. This is in conformity with what one key informant said;

> *Despite the mobilization of public revenue, there are persistent issues with how these funds are used to improve public services. The informant pointed out that, although revenue is collected, there are frequent problems with project management and resource allocation. This often leads to delays and inefficiencies that undermine the intended benefits of the mobilized funds. The informant's observations reflect the concerns of many respondents who feel that, while revenue mobilization efforts are in place, their actual impact on enhancing public services remains limited."*

4.3.7 Mobilized revenue has been allocated to critical sectors like health and education

Respondents were asked whether mobilized revenue has been allocated to critical sectors like health and education and their responses were, 6(10%) strongly disagreed, 5(8.3%) disagreed, 3(5%) were not sure, 14(23.3%) agreed and 32(53.3%) strongly agreed as indicated in the table 4.20.

Table 4.20: Mobilized revenue has been allocated to sectors like health and education

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	6	10.0	10.0
	Disagree	5	8.3	8.3
	Not Sure	3	5.0	5.0
	Agree	14	23.3	23.3
	Strongly Agree	32	53.3	53.3
	Total	**60**	**100.0**	**100.0**

Source: Primary data, 2024

Findings in table 4.20 reveal that 46(76.6%) of the total respondents were in agreement that mobilized revenue has been allocated to critical sectors like health and education. This reveals

that revenue has been used to build and upgrade healthcare facilities, such as clinics and hospitals, improving access to medical care and services. Similarly, funds have been allocated to the construction of new classrooms, renovation of existing schools, and provision of educational materials, enhancing the learning environment for students. This targeted allocation ensures that key areas receive the necessary support to address pressing needs, ultimately contributing to better health outcomes and educational opportunities for residents. However, 3(5%) were not sure and 11(18.3%) of the respondents were in disagreement. Many respondents expressed concerns that, despite efforts to mobilize revenue, the funds have not been effectively allocated to critical sectors such as health and education. They highlighted issues such as inadequate funding for healthcare facilities, persistent shortages of medical supplies, and under-resourced schools. Respondents also mentioned that some planned projects in these sectors have been delayed or scaled back due to budget constraints. Findings concur with Lambe, (2015)who assert that mobilized revenue does not always translate into effective allocation to critical sectors such as health and education. Effective allocation requires not only mobilizing revenue but also ensuring that resources are directed towards the most pressing needs and managed efficiently. Qualitative results seemed to be in line with the results above as one interviewee said that;

> *Despite the amounts of revenue being mobilized, we still see substantial gaps in funding for essential services. For instance, our local health centers often struggle with inadequate supplies and outdated equipment, and many schools lack basic resources and infrastructure improvements. The interviewee noted that while the intention to allocate funds to critical sectors is present, the actual distribution and management of these resources often fall short. This aligns with the concerns expressed in the quantitative findings, reflecting a disconnect between revenue mobilization and its impact on addressing key community needs."*

4.4 TO ANALYSIS THE EFFECT OF PUBLIC REVENUE EXPENDITURE CONTROL ON SERVICE DELIVERY INMUDUMA SUB- COUNTY, MPIGI DISTRICT.

Public revenue expenditure control is a crucial aspect of ensuring effective service delivery within any government or organization. It involves the management and oversight of how allocated funds are spent to ensure they are used efficiently and in accordance with budgetary allocations and legal requirements. Effective expenditure control helps prevent misuse of funds, minimizes waste, and ensures that financial resources are directed toward achieving the intended service outcomes. This sub-section gives a description of the effect of public revenue expenditure

control on service delivery in Muduma Sub- County, Mpigi District status which was assessed using a variety of questions as indicated in the tables below. Respondents were asked to give their thoughts on the statements provided which required ticking appropriately where; 5 = Strongly Agree, 4= Agree, 3 = Neutral, 2 = Disagree, and 1 = Strongly Disagree. The respondent's results and interpretations are shown below.

4.4.1 Public revenue expenditure is well-controlled to ensure efficient service delivery

Respondents were asked whether Public revenue expenditure is well-controlled to ensure efficient service delivery, and their responses were, 9(15%) strongly disagreed, 5(8.3%) disagreed, 34(56.7%) agreed and 12(20%) strongly agreed as presented in the table 4.21.

Table 4.21: Public revenue expenditure is well-controlled to ensure service delivery

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	9	15.0	15.0
	Disagree	5	8.3	8.3
	Agree	34	56.7	56.7
	Strongly Agree	12	20.0	20.0
	Total	60	100.0	100.0

Source: Primary data, 2024

Findings in table 4.21 indicates that 46(76.7%) of the total respondents generally agreed that Public revenue expenditure is well-controlled to ensure efficient service delivery. Public revenue expenditure is well-controlled to ensure efficient service delivery by implementing strict oversight and management practices. For instance, in Muduma Sub-County, expenditures are tracked through detailed budgeting and accounting systems that monitor every allocation and expenditure. Regular audits and financial reports are conducted to ensure that funds are used as intended and to identify any discrepancies or inefficiencies. Clear guidelines and approval processes are established for spending decisions, reducing the risk of misallocation or waste. Public transparency measures, such as open budget meetings and accessible financial reports, help to maintain accountability and build community trust. These controls ensure that revenue is directed effectively towards improving public services, such as healthcare and education, ultimately enhancing their quality and impact. However, 14(23.3%) of the respondents were in disagreement. Despite the implementation of expenditure controls, there are concerns about their

effectiveness in ensuring efficient service delivery. Even with controls in place, some public services, like healthcare and education, continue to suffer from resource shortages and inefficiencies. On average, respondents had diverse views on the effectiveness of public revenue expenditure controls in ensuring efficient service delivery.

Some respondents praised the rigorous budgeting and auditing processes as essential for preventing misuse of funds and improving service quality. They highlighted successful examples of improved infrastructure and enhanced public services due to effective expenditure management. Conversely, other respondents expressed concerns about persistent issues such as financial mismanagement, delays in project completion, and insufficient transparency. They argued that despite the controls, there are still gaps in how funds are allocated and used, affecting the overall impact on service delivery.

4.4.2 Expenditure controls help prevent the misuse of public funds in service delivery

On the question whether expenditure controls help prevent the misuse of public funds in service delivery and their responses were, 6(10%) strongly disagreed, 8(13.3%) disagreed, 5(8.3%) agreed, 19(31.7%) agreed and 22(36.7%) strongly agreed as presented in table 4.22.

Table 4.22: Expenditure controls help prevent the misuse of public funds in service delivery

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	6	10.0	10.0
	Disagree	8	13.3	13.3
	Not Sure	5	8.3	8.3
	Agree	19	31.7	31.7
	Strongly Agree	22	36.7	36.7
	Total	60	100.0	100.0

Source: Primary data, 2024

According to findings in table 4.22, 41(68.4%) of the total respondents were in agreement that expenditure controls help prevent the misuse of public funds in service delivery. This implies that expenditure controls help prevent the misuse of public funds in service delivery by establishing clear guidelines and oversight mechanisms for how money is spent. These controls include rigorous budgeting processes, where funds are allocated based on well-defined priorities and needs. Regular audits and financial reviews ensure that expenditures are tracked accurately and any discrepancies are identified promptly. Approval processes for spending requests help ensure that funds are used for their intended purposes and prevent unauthorized expenditures. Transparency measures, such as public financial reporting, further enhance accountability and allow for community scrutiny. However, 5(8.3%) were not sure and 14(23.3%) were in

disagreement. Findings are in conformity with Kimes, (2015) who asserts that effective expenditure controls are essential for preventing the misuse of public funds. Rigorous budgeting, regular audits, and transparent financial management practices are critical in ensuring that funds are used appropriately and efficiently. Such controls help in detecting and addressing financial discrepancies, unauthorized expenditures, and inefficiencies, thereby safeguarding public resources and enhancing the quality of service delivery.

4.3.3 Effective expenditure control contributes to the sustainability of public services

On the question whether effective expenditure control contributes to the sustainability of public services, their responses were; 8(13.3%) strongly disagreed, 8(13.3%) disagreed, 24(40.1%) agreed and 20(33.3%) as presented in the table 4.23.

Table 4.23: Effective expenditure control contributes to the sustainability of public services

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	8	13.3	13.3
	Disagree	8	13.3	13.3
	Agree	24	40.1	40.1
	Strongly Agree	20	33.3	33.3
	Total	60	100.0	100.0

Source: Primary data, 2024

Findings in table 4.23 indicates that 44(73.4%) of the total respondents were in agreement that effective expenditure control contributes to the sustainability of public services. This implies that effective expenditure control contributes to the sustainability of public services by ensuring that financial resources are managed efficiently and allocated where they are needed. This includes implementing strict budgeting procedures conducting regular audits and monitoring expenditures to prevent waste and mismanagement. Maintaining transparency and accountability, expenditure controls help build public trust and confidence in how funds are used. In Muduma Sub-County, for example, these controls have facilitated ongoing maintenance of infrastructure and consistent funding for essential services such as healthcare and education. This stable financial management supports long-term planning and investment, ensuring that public services remain reliable and effective over time contributing to their sustainability. However, 16(26.6%) of the respondents were in disagreement. Findings are in conformity with Kadiresan, (2015) who assert that effective expenditure control is crucial for the sustainability of public services. Rigorous

financial management practices, such as detailed budgeting and regular auditing, are essential for ensuring that resources are used efficiently and responsibly. Kadiresan, (2015) emphasize that these controls help to prevent wastage and misallocation of funds, which in turn supports the ongoing maintenance and improvement of public services. It was mentioned during the discussions with the respondents and it was said by a respondent from Muduma Sub-County

> *"Effective expenditure control is critical for ensuring that public funds are used wisely and that public services remain sustainable. The respondent noted that, thanks to rigorous budgeting and regular financial audits, resources are more effectively managed and allocated to essential services. This has led to consistent improvements in infrastructure and the ongoing availability of healthcare and education services. The respondent emphasized that without such controls; there would be a greater risk of resource mismanagement and service instability, highlighting the importance of maintaining strict financial oversight to support long-term service sustainability.*

4.3.4 Expenditure control mechanisms in place are transparent and accessible to the public

Respondents were asked whether expenditure control mechanisms in place are transparent and accessible to the public their responses were, 7(11.7%) strongly disagreed, 10(16.6%) disagreed, 9(15%) were not sure, 23(38.3%) agreed and 11(18.3%) strongly agreed as presented in table 4.24.

Table 4.24: Expenditure control mechanisms are transparent and accessible to the public

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	7	11.7	11.7
	Disagree	10	16.6	16.6
	Not Sure	9	15.0	15.0
	Agree	23	38.3	38.3
	Strongly Agree	11	18.3	18.3
	Total	60	100.0	100.0

Source: Primary data, 2024

Findings in table 4.24 indicates that 34(56.6%) of the total respondents were in agreement that expenditure control mechanisms in place are transparent and accessible to the public. This implies that expenditure control mechanisms in place are transparent and accessible to the public through several key practices. Firstly, detailed financial reports and budgets are published and made available on official websites or through public notice boards, allowing citizens to review how funds are being allocated and spent. Public meetings and forums are held where financial performance and expenditures are discussed, providing an opportunity for community input and

scrutiny. Audits and financial reviews are conducted by independent bodies and their findings are shared openly, ensuring accountability. Furthermore, citizens have access to mechanisms for reporting discrepancies or concerns about financial management. These practices foster transparency build public trust and ensure that expenditure controls are not only effective but also subject to public oversight. However, 9(15%) of the respondents were not sure and 17(28.3%) of the respondents were in disagreement. In an interview with key informants, it was revealed that:

> *"Expenditure control mechanisms are designed to be transparent and accessible to the public, fostering greater accountability and trust. Key informants highlighted that detailed financial reports and budgets are regularly made available on official platforms, allowing citizens to track how public funds are used. Additionally, they pointed out that public forums and meetings are held to discuss financial matters and address community questions. Independent audits are conducted and their results are published to ensure transparency. Informants also noted that these practices help to prevent misuse of funds and ensure that the expenditure control processes are clear and open to public scrutiny."*

4.3.5 The local government implements measures to control public revenue expenditure

On the question whether the local government implements measures to control public revenue expenditure and their responses were, 10(16.7%) strongly disagreed, 9(15%) disagreed, 18(30%) agreed and 23(38.3%) strongly agreed as presented in the table 4.25.

Table 4.25: Local government implements measures to control public revenue expenditure

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	10	16.7	16.7
	Disagree	9	15.0	15.0
	Agree	18	30.0	30.0
	Strongly Agree	23	38.3	38.3
	Total	60	100.0	100.0

Source: Primary data, 2024

From the findings in the table 4.25 revealed that majority 41(68.3%) of the total respondents were in agreement that the local government implements measures to control public revenue expenditure. This implies the local government implements measures to control public revenue expenditure through a range of structured practices aimed at ensuring financial accountability and efficiency. This includes establishing detailed budgeting procedures that align with strategic

priorities and community needs. Regular audits are conducted by independent bodies to review financial transactions and expenditures, ensuring compliance with regulations and identifying any irregularities. Approval processes are put in place for expenditure requests, requiring justification and documentation before funds are allocated. Transparency is maintained by publicly sharing financial reports and holding community meetings to discuss expenditure matters. Though, 9(15%) were not sure and 19(31.7%) of the respondents were in disagreement. This reveals that issues such as delays in the release of financial reports and a lack of detailed explanations about how funds are used. There were also complaints about the limited accessibility of financial information and insufficient opportunities for public involvement in the oversight process. Some respondents felt that independent audits were not always thorough or timely, leading to unresolved discrepancies and continued mismanagement.

4.3.6 Public expenditure control has led to improved quality of public services in Muduma

Respondents were asked whether public expenditure control has led to improved quality of public services in Muduma and their responses were, 5(8.3%) strongly disagreed, 4(6.7%) disagreed, 3(5%) were not sure, 29(48.3%) agreed and 19(31.7%) strongly agreed as indicated in the table 4.26.

Table 4.26: Public expenditure control lead to improved quality of public services

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	5	8.3	8.3
	Disagree	4	6.7	6.7
	Not Sure	3	5.0	5.0
	Agree	29	48.3	48.3
	Strongly Agree	19	31.7	31.7
	Total	60	100.0	100.0

Source: Primary data, 2024

According to findings in table 4.26, majority 48(80%) of the total respondents generally agreed that public expenditure control has led to improved quality of public services in Muduma sub county. This implies that public expenditure control has led to improved quality of public services in Muduma Sub-County by ensuring that financial resources are managed effectively and directed towards essential services. Thorough budgeting and auditing processes have facilitated better planning and allocation of funds for key areas such as healthcare, education, and infrastructure. For example, improved expenditure control has enabled the timely completion of

infrastructure projects, such as road repairs and school renovations, enhancing the overall quality of public services. However, 3(5%) were not sure whether and 9(15%) of the respondents disagreed. thus, public expenditure control has not improved the quality of public services in Muduma Sub-County. Delays in project completion, inadequate maintenance of infrastructure, and persistent shortages in healthcare and educational resources are some of the issues experienced. Results of the findings are in line with Grundy, Healy, Gorgolon, Sandig (2014) who argue that when financial resources are managed transparently and efficiently, it contributes to better planning and execution of public projects, resulting in enhanced service quality. This aligns with the findings where expenditure control measures in Muduma Sub-County have been associated with improvements in public services, particularly in sectors like healthcare and infrastructure.

4.3.7 Public revenue expenditure control has reduced wastage of resources

On the question whether public revenue expenditure control has reduced wastage of resources and their responses were, 10(16.7%) strongly disagreed, 11(18.3%) disagreed, 4(6.7%) were not sure, 22(36.7%) agreed and 13(21.7%) as indicated in the table 4.27.

Table 4.27: Public revenue expenditure control has reduced wastage of resources

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	10	16.7	16.7
	Disagree	11	18.3	18.3
	Not Sure	4	6.7	6.7
	Agree	22	36.7	36.7
	Strongly Agree	13	21.7	21.7
	Total	60	100.0	100.0

Source: Primary data, 2024

Results of findings in table 4.27 indicates that 35(58.4%) of the total respondents agreed that the Public revenue expenditure control has reduced wastage of resources. This implies that public revenue expenditure control has reduced wastage of resources by ensuring that funds are allocated and used according to strict guidelines and budgetary frameworks. These controls include rigorous approval processes for spending, which require detailed justification for all expenditures. Regular audits and financial reviews are conducted to identify and address any discrepancies or inefficiencies in the use of funds. In Muduma Sub-County, these practices have

minimized unnecessary spending on non-essential items and redirected resources toward priority areas such as healthcare and infrastructure. Transparency measures, such as public access to financial reports, have increased accountability, further discouraging misuse of funds. However, 4(6.7%) were not sure and 21(35%) of the respondents were in disagreement. From interview, the respondents argue that

> "*While public revenue expenditure controls have been implemented, there are still challenges in completely eliminating resource wastage. Some respondents noted that although there are strict procedures for approving expenditures, issues such as delays in project implementation and insufficient monitoring can still lead to inefficiencies. They also pointed out that in some cases, the processes themselves can be overly bureaucratic, causing funds to be tied up and not utilized promptly. This can result in missed opportunities and the potential for resources to be underutilized. However, they acknowledged that these controls have generally improved the management of public funds compared to the past, though there is still room for further improvement."*

4.4.8 Community members are informed about how public revenue is spent

On the question whether community members are informed about how public revenue is spent and their responses were, 10(16.7%) strongly disagreed, 6(10%) disagreed, 4(6.7%) were not sure, 28(46.7%) agreed and 12(20%) strongly agreed as presented in the table 4.28.

Table 4.28: Community members are informed about how public revenue is spent

		Frequency	Percent	Valid Percent
Valid	Strongly Disagree	10	16.7	16.7
	Disagree	6	10.0	10.0
	Not Sure	4	6.7	6.7
	Agree	28	46.7	46.7
	Strongly Agree	12	20.0	20.0
	Total	60	100.0	100.0

Source: Primary data, 2024

Basing on findings in table 4.28, 40(66.7%) of the total respondents were in agreement that community members are informed about how public revenue is spent. This implies that community members are informed about how public revenue is spent through various transparency and communication initiatives implemented by local governments. Public meetings and forums are held regularly where officials present detailed reports on budget allocations and expenditures allowing community members to ask questions and provide input. Financial reports are made available through local government offices, notice boards and official websites

ensuring that the information is accessible to everyone. In some areas, community radio programs and newsletters are also used to disseminate information about public spending. These efforts aim to build trust and ensure that residents are aware of how public funds are being used to support local services and infrastructure projects. However, 4(6.7%) were not sure and 16(26.7%) of the respondents were in disagreement. However, some respondents argued that community members are not adequately informed about how public revenue is spent. They pointed out that communication channels are limited, with insufficient updates and a lack of transparency in the reporting processes. A respondent during an interview said that;

> *"We often hear about budgets and expenditures in meetings, but the details are rarely clear or accessible. Many of us don't fully understand how public funds are being used, and it feels like the information provided is incomplete or deliberately vague. This lack of transparency makes it hard for us to trust that the money is being spent properly on the services we need."*

CHAPTER FIVE
SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

From the data analysis and interpretation, the study findings have been summarized and discussed. The discussion forms the basis upon which the study conclusions and recommendations were made.

5.1 Summary of findings

The study focused on local revenue management and service delivery in local governments in Uganda; a case study of Muduuma Sub-County, Mpigi district local government. The study revealed a number of findings. These findings are summarized and discussed below;

5.1.1 Findings on the effect of public revenue planning on service delivery in Muduma Sub-County, Mpigi District

According to study findings, majority 34(56.7%) of the total respondents were in agreement that Public revenue planning has improved the quality of healthcare services in Muduma. However, 5(8.3%) were not sure and 21(35%) of the respondents were in disagreement. Public revenue planning has improved the quality of healthcare services in Muduma Sub-County by ensuring targeted investments in health infrastructure and resources. Increased funding has led to the construction of new health centers and the upgrading of existing facilities, which now offer better medical services and amenities. The findings above are in line with Nkanata, (2017) who assert that effective public revenue planning lead to improvements in healthcare quality in rural areas. They emphasize that targeted investments in infrastructure, medical supplies, and staff training are essential for enhancing service delivery.

Findings indicates that 44(73.3%) of the total respondents agreed that the education sector benefits from proper public revenue planning in Muduma. This reveals that the education sector in Muduma Sub-County benefits from proper public revenue planning. Investments in educational resources, such as textbooks and teaching materials, have improved the quality of instruction and student learning outcomes. These improvements have contributed to higher student performance and greater school retention rates, reflecting the positive impact of well-planned public revenue on the education sector in Muduma Sub-Count. Based on the findings above, Nicoleta, (2010) observed that while public revenue planning can improve educational infrastructure, the quality of implementation is crucial.

According to findings, 42(70%) of the total respondents were in agreement that the allocation of public revenue is transparent and accountable. The allocation of public revenue is transparent and accountable when the processes and decisions are open to scrutiny and ensure that funds are used effectively. For instance, in Muduma Sub-County, detailed budget reports and expenditure summaries are regularly published and accessible to the public, allowing residents to track how funds are allocated and spent. Public forums and community meetings are held to discuss budgetary decisions, providing a platform for feedback and questions from citizens. The findings are in line with research carried out by Nebo, &Chigbo, (2015), who argue that inadequate transparency and accountability in public revenue allocation can lead to reduced public trust and ineffective use of funds. Delayed or insufficiently detailed budget reports, limited public engagement, and infrequent audit reports are common issues that undermine the effectiveness of financial management.

According to findings, majority 48(80%) of the total respondents agreed that revenue planning ensures that resources are distributed to meet people's needs. This implies that revenue planning ensures that resources are distributed to meet people's needs by systematically allocating funds based on prioritized community requirements. In Muduma Sub-County, revenue planning has directed resources towards critical areas such as healthcare, education, and infrastructure. Funding has been allocated to build new classrooms and upgrade existing schools, addressing overcrowding and improving the learning environment. The findings above are in line with Miller, &Svars, (2016) who argues that despite planning efforts, essential services may still face funding gaps and resource shortages. Without a rigorous evaluation of community needs and effective implementation strategies, revenue planning may lead to uneven resource distribution and insufficient support for critical areas.

Results of findings indicates that 35(58.4%) of the total respondents agreed that Public infrastructure projects are completed on time due to planning. The timely completion of a new road construction project was achieved through detailed planning and coordination, ensuring that materials and labor were available as needed. Similarly, the renovation of local schools was completed on schedule thanks to clear project timelines and regular progress monitoring. Similarly, Byrnes (2016) acknowledges that to curb and reverse the declining local revenue, many LGs need to come up with revenue enhancement plans that entail identifying revenue sources among others to increase the revenue base.

5.1.2 Findings on the effect of public revenue mobilization on service delivery in Muduma Sub- County, Mpigi District

Findings revealed that 44(73.3%) agreed that Public revenue mobilization efforts have increased community trust in local government services. Public revenue mobilization efforts have increased community trust in local government services by ensuring that adequate funds are available for essential projects and services. Community members have witnessed improvements in local services, such as better healthcare facilities and more reliable public transportation, directly linked to these efforts. This transparency and tangible improvement in services contribute to higher confidence in the local government's ability to manage and deploy public funds effectively. The result concurred with Ling and Nawawi (2010) who conducted a study in Malaysia on revenue enhancement plan and service delivery and found out there were statistically significant. Similar findings by Odoyo (2005) examined how revenue enhancement affect service delivery in Rift valley, the results had positive relationship.

Basing on findings, majority 40(66.7%) were in agreement that revenue mobilization has contributed to improvements in public infrastructure. Revenue mobilization has contributed to improvements in public infrastructure by providing the necessary funds for development and maintenance projects. Increased revenue has been used to build new roads, enhance existing ones, and upgrade public transportation systems, resulting in better connectivity and accessibility for residents. Findings are in conformity with Luzige, (2016), who assert that effective revenue mobilization alone does not always guarantee comprehensive improvements in public infrastructure. Luzige, (2016) highlights that while revenue mobilization can provide essential funds; the success of infrastructure projects depends on effective project management, timely implementation, and addressing local needs.

Findings indicates that 44(73.3%) of the total respondents generally agreed that the efficiency of public revenue mobilization affects the quality of service delivery. This reveals that efficient mobilization ensures that sufficient funds are collected and managed effectively, which allows for timely and well-resourced service provision. Inefficiencies in revenue collection or financial management can lead to delays, underfunding, and misallocation of resources, affecting the overall quality of services. Findings are in conformity with Limi, A. (2015) who asserts that efficiency in public revenue mobilization does not always guarantee improved service delivery. Even when revenue mobilization is effective, issues such as project management inefficiencies,

delays, and misallocation of resources can hinder the quality of services provided. Successful service delivery relies on not just efficient revenue collection but also effective implementation and oversight of funded projects.

Findings indicated that 37(61.7%) were in agreement that mobilized public revenue is utilized effectively to enhance public services. This implies that mobilized public revenue is utilized effectively to enhance public services when it is carefully allocated and managed to address specific community needs. Effective utilization also includes timely maintenance of public utilities and infrastructure, ensuring they remain functional and beneficial. Findings are in conformity with Adams and Green (2023), who assert that the mere mobilization of public revenue does not necessarily guarantee effective utilization or improvement in public services. Challenges such as inefficiencies in resource allocation, project management issues, and delays can hinder the impact of mobilized funds on service quality. Adams and Green emphasize that for mobilized revenue to effectively enhance public services, it must be coupled with robust management and strategic oversight.

Findings revealed that 46(76.6%) were in agreement that mobilized revenue has been allocated to critical sectors like health and education. This reveals that revenue has been used to build and upgrade healthcare facilities, such as clinics and hospitals, improving access to medical care and services. Similarly, funds have been allocated to the construction of new classrooms, renovation of existing schools, and provision of educational materials, enhancing the learning environment for students. This targeted allocation ensures that key areas receive the necessary support to address pressing needs, ultimately contributing to better health outcomes and educational opportunities for residents. Findings concur with Lambe, (2015)who assert that mobilized revenue does not always translate into effective allocation to critical sectors such as health and education. Effective allocation requires not only mobilizing revenue but also ensuring that resources are directed towards the most pressing needs and managed efficiently.

5.1.3 Findings on the effect of public revenue expenditure control on service delivery in Muduma Sub- County, Mpigi District

Findings indicates that 44(73.4%) were in agreement that effective expenditure control contributes to the sustainability of public services. Effective expenditure control contributes to the sustainability of public services by ensuring that financial resources are managed efficiently and allocated where they are needed. This includes implementing strict budgeting procedures conducting regular audits and monitoring expenditures to prevent waste and mismanagement. Maintaining transparency and accountability, expenditure controls help build public trust and confidence in how funds are used. Findings are in conformity with Kadiresan, (2015) who assert that effective expenditure control is crucial for the sustainability of public services. Rigorous financial management practices, such as detailed budgeting and regular auditing, are essential for ensuring that resources are used efficiently and responsibly. Kadiresan, (2015) emphasize that these controls help to prevent wastage and misallocation of funds, which in turn supports the ongoing maintenance and improvement of public services.

According to findings, majority 48(80%) agreed that public expenditure control has led to improved quality of public services in Muduma sub county. This implies that public expenditure control has led to improved quality of public services in Muduma Sub-County by ensuring that financial resources are managed effectively and directed towards essential services. Thorough budgeting and auditing processes have facilitated better planning and allocation of funds for key areas such as healthcare, education, and infrastructure. Results of the findings are in line with Grundy, Healy, Gorgolon, Sandig (2014) who argue that when financial resources are managed transparently and efficiently, it contributes to better planning and execution of public projects, resulting in enhanced service quality. This aligns with the findings where expenditure control measures in Muduma Sub-County have been associated with improvements in public services, particularly in sectors like healthcare and infrastructure.

Findings indicates that 34(56.6%) of the total respondents were in agreement that expenditure control mechanisms in place are transparent and accessible to the public. This implies that expenditure control mechanisms in place are transparent and accessible to the public through several key practices. Firstly, detailed financial reports and budgets are published and made available on official websites or through public notice boards, allowing citizens to review how funds are being allocated and spent. Public meetings and forums are held where financial

performance and expenditures are discussed, providing an opportunity for community input and scrutiny. Audits and financial reviews are conducted by independent bodies and their findings are shared openly, ensuring accountability. Furthermore, citizens have access to mechanisms for reporting discrepancies or concerns about financial management.

According to findings, 41(68.4%) were in agreement that expenditure controls help prevent the misuse of public funds in service delivery. Expenditure controls help prevent the misuse of public funds in service delivery by establishing clear guidelines and oversight mechanisms for how money is spent. These controls include rigorous budgeting processes, where funds are allocated based on well-defined priorities and needs. Regular audits and financial reviews ensure that expenditures are tracked accurately and any discrepancies are identified promptly. Approval processes for spending requests help ensure that funds are used for their intended purposes and prevent unauthorized expenditures. Findings are in conformity with Kimes, (2015) who asserts that effective expenditure controls are essential for preventing the misuse of public funds. Rigorous budgeting, regular audits, and transparent financial management practices are critical in ensuring that funds are used appropriately and efficiently.

The findings revealed that majority 41(68.3%) of the total respondents were in agreement that the local government implements measures to control public revenue expenditure. This implies the local government implements measures to control public revenue expenditure through a range of structured practices aimed at ensuring financial accountability and efficiency. This includes establishing detailed budgeting procedures that align with strategic priorities and community needs. Regular audits are conducted by independent bodies to review financial transactions and expenditures, ensuring compliance with regulations and identifying any irregularities. Approval processes are put in place for expenditure requests, requiring justification and documentation before funds are allocated. Transparency is maintained by publicly sharing financial reports and holding community meetings to discuss expenditure matters.

Results of findings indicates that 35(58.4%) of the total respondents agreed that the Public revenue expenditure control has reduced wastage of resources. This implies that public revenue expenditure control has reduced wastage of resources by ensuring that funds are allocated and used according to strict guidelines and budgetary frameworks. These controls include rigorous approval processes for spending, which require detailed justification for all expenditures.

5.2 Conclusion

The findings of the study were concluded through the following questions;

5.2.1 Conclusion on effect of public revenue planning on service delivery in Muduma Sub-County, Mpigi District

The study concludes that public revenue planning in Muduma Sub-County, Mpigi District, plays a role in enhancing service delivery across key sectors such as healthcare, education, and infrastructure. The findings indicate that strategic and targeted allocation of public funds has led to improvements in these areas, with positive outcomes for community well-being. For example, investments in healthcare have resulted in better facilities, availability of medical supplies, and improved services, while education has benefited from enhanced school infrastructure and resources that have positively impacted student performance. Despite the improvements, some community members expressed dissatisfaction with the pace and focus of certain public projects, such as infrastructure development and the provision of educational materials. Furthermore, while the majority of respondents acknowledged the transparency and accountability of public revenue allocation, there is still a significant portion of the population that perceives gaps in these areas. Delays in reporting, insufficient detail in budget summaries, and limited public engagement were noted as issues that undermine trust in the system and hinder the effectiveness of financial management.The study also concludes that effective public revenue planning and control are essential for sustaining the quality of service delivery. However, the impact of these processes can be compromised by inadequate implementation and oversight.

5.2.2 Conclusion on the effect of public revenue mobilization on service delivery in Muduma Sub- County, Mpigi District

The study concludes that public revenue mobilization in Muduma Sub-County, Mpigi District impacts service delivery in critical sectors such as healthcare, education, and infrastructure development. The findings reveal that effective revenue mobilization has led to increased community trust in local government services, as well as the successful completion of key infrastructure projects, which has improved access to essential services. Transparency in budgeting and regular public reporting have further enhanced this trust, leading to a perception that public funds are being managed and utilized effectively.However, the study also reveals ongoing challenges, such as inefficiencies in project execution and resource allocation, which have resulted in delays, cost overruns, and inconsistent service delivery in some cases. While the

majority of respondents believe that public revenue mobilization is adequate to support essential services and has contributed to improvements in public infrastructure, there is a notable portion of the population that remains skeptical about the effectiveness of these efforts. The study further concludes that the efficiency of public revenue mobilization is critical for enhancing the quality of service delivery. While there have been successes in this area, the effectiveness of service delivery is also contingent on project management, strategic oversight, and the timely implementation of funded projects. While public revenue mobilization has made strides in improving service delivery in Muduma Sub-County, there is room for improvement to ensure that all mobilized funds are utilized effectively to meet the community's needs and expectations.

5.2.3 Conclusion on the effect of public revenue expenditure control on service delivery in Muduma Sub- County, Mpigi District

The study concludes that public revenue expenditure control fundamental in ensuring efficient service delivery in Muduma Sub-County, Mpigi District. The findings reveal that a majority of respondents agree that effective expenditure control mechanisms, such as rigorous budgeting, regular audits, and transparent financial management, contribute to the efficient allocation and utilization of public funds. This, in turn, supports the timely completion of infrastructure projects, the provision of essential services, and the reduction of resource wastage. However, the study also highlights areas of concern, including the effectiveness of these controls in addressing persistent issues like delays in project completion, inadequate maintenance, and resource shortages in critical sectors such as healthcare and education.

5.3 Recommendations

Basing on the discussion of the study findings, conclusions of this report, the study recommends the following;

The study recommends enhancing transparency and reporting by providing more detailed and accessible financial reports. Regular updates to the community through public meetings, online platforms and community radio programs should be implemented to build trust and ensure effective use of funds

The study recommends for strengthening audit mechanisms by implementing more rigorous and independent audits of public revenue expenditure. Regular reviews by external bodies should be established to ensure that funds are managed according to established guidelines and to identify any discrepancies or inefficiencies.

The study recommends for development of long-term financial plans that align expenditure controls with the sustainability of public services. These plans should focus on ensuring stable funding for essential services and infrastructure maintenance over time.

The study recommends that, Muduma Sub-County should prioritize and give preference to expenditures in key service delivery areas such as; those that enhance poverty reduction, improve on Human Capital index such as education and health, and those that strengthen innovation practices in critical areas including infrastructure, agriculture, and financial transactions.

Muduma Sub-County should improve the capacity of all categories of staff who are involved with expenditure management and even staff of other sections such as the accounting and internal auditing teams so that they can effectively utilize innovations and appropriate technologies to manage and monitor expenditure operations.

At the national level, the study recommends that, the Ministry of Local Government, the Head of Local Government Service Secretariat (LGSS) and other institutions such as the District Assemblies Common Fund (DACF) should ensure efficient and timely transfers of funds in order to enhance prompt payment to contractors on projects and other services as this has profound effect on the economy

5.4 Areas of further research

The study focused on Local Revenue Management and Service Delivery in Local Governments in Uganda; a case study of Muduuma Sub-County, Mpigi district Local Government', for a comprehensive and exhaustive study to draw conclusions the study recommends further research on;

- More research should also be conducted on ways of enhancing local revenue base in local government.
- Further study should be done on the effect of revenue collection on service delivery in other sub counties since this study focused only on Muduuma Sub-County. Research should be done on the effect of perception of tax payers on revenue collection in Kampala.

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APPENDICES

APPENDIX A: SELF ADMINISTERED QUESTIONNAIRES

Dear Respondents

I am Nakintu Lillian, a student of Nkumba University offering a Master's Degree in Public Administration and Management. I am carrying out my research on 'Local Revenue Management and Service Delivery in Local Governments in Uganda; a case study of Muduuma Sub-County, Mpigi district Local Government' I kindly request you to provide the necessary information having chosen you to be one of the respondents to enable me complete my research project successfully. This questionnaire is for academic purposes only.

Your assistance in this matter shall be highly appreciated.

Looking forward to your cooperation

…….

NAKINTU LILLIAN

(Researcher)

SECTION A: Demographic characteristics of respondents. (Tick where appropriate)

1.Gender	Male	
	Female	
2. Age	Below 20	
	20- 30	
	31- 40	
	41 and above	
3. Marital Status	Single	
	Married	
	Separated	
	Divorced	
4. Education Level	Primary	
	Secondary	
	Tertiary	
	University	
	Others specify	
5. For how long have you been in the field of employment?	Less than 2 year	
	2-5 yrs	
	5-7 yrs	
	0ver 8 years	
6. What position do you hold in Muduuma Sub-County	Revenue officer.	
	Senior finance secretary	
	Member of tender board.	
	Sub –county chief	
	Sub-accountant.	
	Tax payer	

Read the following statements in section B, C and D below and indicate your level of agreement by ticking one of the given statements. Please note that:

(1 - Strongly disagree, 2 - Disagree, 3-Not sure, 3-Agree, and 5-Strongly agree)

SECTION B: TO ASSESS THE EFFECT OF PUBLIC REVENUE PLANNING ON SERVICE DELIVERY IN MUDUMA SUB- COUNTY, MPIGI DISTRICT

No	Statement	SD	D	N	A	SA
1	The local government plans and allocates public revenue for essential services					
2	Public revenue planning in Muduma Sub-County meets the needs of the community					
3	Public revenue planning has improved the quality of healthcare services in Muduma					
4	The education sector benefits from proper public revenue planning in Muduma					
5	The allocation of public revenue is transparent and accountable					
6	Revenue planning ensures that resources are distributed to meet people's needs					
7	Public infrastructure projects are completed on time due to planning					
8	Community members are involved in decision-making process					

SECTION C: TO EXAMINE THE EFFECT OF PUBLIC REVENUE MOBILIZATION ON SERVICE DELIVERY IN MUDUMA SUB- COUNTY, MPIGI DISTRICT

No	Statement	SD	D	N	A	SA
1	Public revenue mobilization efforts have increased community trust in local government services					
2	Public revenue mobilization is adequate to support essential services					
3	The efficiency of public revenue mobilization affects the quality of service delivery					
4	Revenue mobilization has contributed to improvements in public infrastructure					
5	The efficiency of public revenue mobilization affects the quality of service delivery					
6	Mobilized public revenue is utilized effectively to enhance public services					
7	Mobilized revenue has been allocated to critical sectors like health and education					

SECTION D: TO ANALYSIS THE EFFECT OF PUBLIC REVENUE EXPENDITURE CONTROL ON SERVICE DELIVERY INMUDUMA SUB- COUNTY, MPIGI DISTRICT

No.	Statement	SD	D	N	A	SA
1	Public revenue expenditure is well-controlled to ensure efficient service delivery					
2	Expenditure controls help prevent the misuse of public funds in service delivery					
3	Effective expenditure control contributes to the sustainability of public services					
4	Expenditure control mechanisms in place are transparent and accessible to the public					
5	The local government implements measures to control public revenue expenditure					
6	Public expenditure control has led to improved quality of public services in Muduma					
7	Public revenue expenditure control has reduced wastage of resources					
8	Community members are informed about how public revenue is spent					

Thank you so much

APPENDIX 2: INTERVIEW GUIDE

Good (Morning/Afternoon/Evening).

My name is Nakintu Lillian, and I am conducting a study on local revenue management and service delivery in local governments in Uganda; Muduma Sub-County, Mpigi District. This interview is expected to take approximately (30-45 minutes), and your participation is entirely voluntary. I assure you that all information provided will be treated with the utmost confidentiality and will only be used for academic purposes. If you have any questions or concerns before we begin, please feel free to ask. Otherwise, with your permission, we can start the interview.

Thank you for your time and cooperation.

1) What steps are involved in the public revenue planning process in Muduma Sub-County?
   ……..
2) How is the community involved in the public revenue planning process?
   ……..
3) What methods are used to mobilize public revenue in Muduma Sub-County?
   ……..
4) How has the mobilization of public revenue influenced the development of infrastructure in the sub-county?
   ……..
5) What challenges are faced in the public revenue mobilization process?
   ……..
6) How does the sub-county implement expenditure control measures?
   ……..
7) What mechanisms are in place to ensure transparency and accountability in public revenue expenditure?
   ……..
8) How are financial audits conducted in the sub-county?
   ……..
9) What steps are taken to minimize wastage of resources in public revenue expenditure?
   ……..
10) How does the sub-county review and update expenditure control mechanisms?
   ……..

Thank you so much