

**ANALYZING THE IMPACT OF LOCAL REVENUE AND SERVICE DELIVERY IN LOWER
LOCAL GOVERNMENT: A CASE STUDY OF NASANA
MUNICIPALITY KAMPALA CITY**

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ABSTRACT

This research was aimed at the role of local revenue collection and service delivery in lower local government in Nansana Municipality Kampala-. The study was based on three main objectives which were: - to find out the methods of revenue collection in Nansana Municipality Kampala, to find out how revenue collected has helped in service delivery in local governments and to find out the challenges faced in revenue collection in Nansana Municipality Kampala. The researcher obtained a letter of introduction from Bishop Stuart University research unit, which was presented to the officer in charge of Nansana Municipality Kampala. Local Government where the researcher's case study was based. The researcher used both qualitative and quantitative research designs with a sample of 50 respondents who included the staff of Nansana Municipality Kampala. Local government. Qualitative data was obtained through questionnaires, interviews and observation while quantitative data was obtained through computation and analysis. The research findings showed the challenges faced by the District Local Government such as; political interference, tax evasion and tax avoidance, how revenue collection could be improved and how local revenue had a strong impact on service delivery in local governments. Using Pearson's correlation of coefficient, it signified that revenue collection had a strong positive correlation with service delivery ($r=0.42$). The researcher concluded that local governments have challenges in revenue collection but such challenges were not beyond control. However, the researchers recommended measures to improve on revenue collection like training tax collectors, sensitizing the masses. The researcher suggested that future studies

should be conducted to analyze any other factors that affect revenue collection as well as service delivery in local governments.

Key words: local revenue, service delivery and lower local government

Background of the study

According to National Service Delivery Survey (2008), the government has the obligation to provide services to its citizens and to steer economic growth and development through the provision of public services. The public service is the main implementing machinery for national development programmes and specifically, the delivery of public services. It is therefore very important for the public service to monitor and evaluate the delivery of public services and to obtain feedback from service recipients, regarding their efficiency and effectiveness. The National Service Delivery Survey (NSDS) has been institutionalized by Government as a key instrument to that effect. Under the Public Service Reform Programme, surveys are conducted in the sectors of education, health, road infrastructure, water and sanitation, agriculture and governance among others.

Service delivery is defined as the process of extending basic services like education, health care, water, transport and communication where the end users are the public or the local people within the country. In other words, the locals are the beneficiaries (Ray Tomkinson 2007 page 211) Nansana Municipality Kampala local government budget is said to be dominated by health, education, and road sector according to the secretary of finance (Ms. Cotilda Mbabazi on June 12 2009), she said that 95% funding were expected from government transfers, 4.1% from donors and NGOs co-sponsorship while only 0.9% was expected from local revenue collection because tax collectors face external political interventions to make them deviate from the laid down local revenue collection procedures and regulations leading to tax evasion and tax avoidance hence poor revenue collection.

Despite rapid urban growth, most of sub-Saharan Africa's population continues to live in rural areas. For that reason alone, local government in rural Africa-and its

capacity to deliver public goods and services-merits both investment and interest. Moreover, it is in the rural areas of Africa that the poorest live and where the greatest challenges for poverty reduction exist-focusing on poverty reduction in Africa almost invariably implies the need to pay special attention to the rural dimensions of poverty. If local government in rural Africa is to be relevant, accountable and thus deliver appropriate services, then, it must also face up to the challenges of poverty reduction.

Problem Statement

It is evident that the single most important source of revenue for local governments in Uganda is transfer from central governments. While a high proportion of central transfers by itself do not injure the autonomy of the local government, the conditions frequently attached to these transfers undermine genuine local decision making (Ntirandekura et al., 2022). The majority of these transfers are conditional. (Ahmad E, 2016). This, coupled with the low revenue base, threatens the autonomous functioning of local governments. Find that the level of debt financing in local governments' budgets is very low. This is due to the stringent cap imposed on them by the law which forbids local governments borrowing from exceeding 25% of locally generated revenue. This has contained the indebtedness of local authorities, but at the same time it has eliminated the ability of local governments to access additional resources to finance service delivery that is based on local needs (Christopher, Komunda, et al., 2022).

Despite the fact that Nansana Municipality collect revenue from various sources such as market dues, fines and penalties, parking fees, property taxes, license and permits and others in order to carry out service delivery for its residents, expenditure on service delivery for its local population both at district and lower local government remains very low (Auditor General's Report 1998/1999, 2009/2010, 2011/2012). The problem if not addressed may undermine the autonomy of the local government under the decentralization process since reliance will only

be Donations and the central government transfers (Oriaro et al 2015, Abigaba 2012, M.C. lure, 2011) or service provision may be left to market forces which may not be afforded by low income earners in the district (Abayade 2017) Thus this has instigated this research to find out how local revenue collection is affecting service delivery in local government (Christopher, Muhindo, et al., 2022).

Objectives of the study

- 1. To find out how revenue collected has helped in service delivery in local governments*
- 2. To identify the challenges faced in revenue collection in Nansana Municipality Kampala.*
- 3. To document possible solutions to the challenges faced in revenue collection in Nansana Municipality Kampala.*

Research questions

- 1. How has revenue collected helped in service delivery in local governments?*
- 2. What are the challenges faced in revenue collection in Nansana Municipality Kampala?*
- 3. What are the possible solutions to the challenges faced in revenue collection in Nansana Municipality Kampala?*

Methodology

Research Design

The research study used an explanatory type of research where the major aim was to establish the relationship between local revenue and service delivery. Both quantitative and qualitative research design was used to obtain information. Also, the researcher employed descriptive research design to describe the phenomenon as it exists, comparative research design to compare local revenue collection and service delivery in Nansana Municipality Kampala in cross sectional research design

to get the causal effect and the relationship between local revenue collection and service delivery in Nansana Municipality Kampala.

Study variables

The variables under study used local revenue as an independent variable and service delivery as a dependent variable.

Study population

According to the Uganda bureau of statistics 2016 estimates. Nansana Municipality Kampala had a population of 24,492 people. The study will include people from various households, staff from Nansana Municipality Kampala offices (the division authorities) and business community like traders and vendors from different markets in Nansana Municipality Kampala.

The population that was surveyed to achieve the research objectives included Nansana Municipality Kampala revenue officer, senior finance secretary, and secretary for finance sub- country chiefs, members of the tender board, sub accountants and tax payers in the area.

Sampling Design

Sample size

This study considered 50 respondents to participate in the study and they represented the entire Nansana Municipality Kampala population of 24,492. And below is a table showing the sample size, a sample of 50 respondents was identified to fill the questionnaires. These were comprised of Nansana Sub-countries and Nansana Municipality Kampala headquarters as the services delivery provider. The local governments were selected using proportionate stratified sampling and simple random sampling, whilst Nansana Municipality Kampala was purposively selected.

Table 1: Showing sample size

Category of respondents	Frequency
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<i>Revenue officer</i>	<i>02</i>
<i>Senior finance secretary</i>	<i>02</i>
<i>Secretary for finance</i>	<i>02</i>
<i>Members of tender board</i>	<i>10</i>
<i>Sub-country chiefs</i>	<i>09</i>
<i>Sub-accountants</i>	<i>5</i>
<i>Tax payers</i>	<i>20</i>
<i>Total</i>	<i>50</i>

Source: Primary Data 2022

Sampling Selection

Purposive sampling procedure was used among Staff from Nansana Municipality Kampala because they had facts on the relationship between local revenue and service delivery in Nansana Municipality Kampala which was relevant to the study. For households and tax payers, stratified random sampling was used where by the Division (Nansana Municipality Kampala) was divided into strata basing on divisions, a simple random sample was got from these strata, this was done in order to avoid concentration in one part of the Division.

Data analysis

Both qualitative and quantitative data analyses were used. Qualitative data was analyzed (verbatim reporting) while quantitative was analyzed by using computer programmes like SPSS that is under qualitative analysis, thematic analysis was used and in quantitative data analysis; graphs, tables and pie charts were used for data analysis and presentation (Nelson et al., 2022)

RESULTS

Gender of the respondents

The number of respondents in the study area by gender was established. Demographic data on the general respondents reveal a skewed distribution in

respect of gender as the majority was males with 66% as opposed to the females 34%. The study findings indicate that males had a bigger share of participation than females in the study. Although the proportions of women are 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 Town Council

Table 2: Gender composition of respondents

Gender	Staff from Nansana council	Households	Business Community	Frequency
<i>Male</i>	2	9	22	33
<i>Female</i>	3	6	8	17
Total	5	15	30	50

Source: *Primary data 2022*

Marital status of the respondents

The marital status of the respondents was also covered and analyzed to assess their views in relation to the study variables local revenue collection and service delivery in Nansana Municipality Kampala.

Table 3: Marital status of respondents

Marital Status	Male	Female	Frequency	Percentage (%)
<i>Single</i>	3	1	4	8
<i>Married</i>	24	11	35	70
<i>Divorced</i>	5	2	7	14
<i>Widowed</i>	1	3	4	8
Total	33	17	50	100

Source: *Primary data 2022*

The table 3 above indicates that 8% of the respondents were single, this was followed by 70% who were married, 14% were divorced and 8 % respondents was widowed. These findings show that a big percentage of the respondents sampled were married. These were of mature age with experience in the world of work and an understanding of the role of local revenue in service delivery in Nansana Municipality Kampala.

The study further established that majority of the married respondents were Staff from Nansana Municipality Kampala. The study respondents regardless of their status were co-operative and provided the information that was required by the study which helped in understanding the study problem that was under research. The gender distribution of the respondents implied that most of the people participating in local revenue and service delivery are stable with families thus are always present at their areas of operation and this helps them to have knowledge about local revenue and service delivery in Nansana Municipality Kampala.

Age of the 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: Age distribution of respondents

Age category of respondents	Males	Females	Frequency	Percentage (%)
<i>Below 20 years</i>	00	00	00	00
<i>21-30 yrs.</i>	11	5	16	32
<i>31-40 yrs.</i>	17	9	26	52
<i>Above 41 yrs.</i>	5	3	8	16
Total	33	17	50	100

Source: Primary data 2022

The table 4 indicates that the majority of the respondents were in the range of (31-40) years which made a percentage of 52% out of 50 respondents, in all the categories sampled that is Staff from Nansana Municipality Kampala households and Business Community from Nansana Municipality Kampala were mature respondents with data about issues that concern the world of work and have responsibility in the division.

The study findings revealed that 32% of the respondents were between 21-30 years. These respondents were participating in various activities in the Division; 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 as some of such respondents were selected from various wards in Nansana Municipality Kampala.

The study findings revealed that, 16% of the study respondents comprised of those who were in the age blanket of 41 and above years. This group of the study respondents was also important in providing information in relation to the study variables local revenue and service delivery as they were sought to have worked in the for long and have enough knowledge on the way local revenue affects service delivery in Uganda.

Lastly, respondents in the age bracket of below 20 years 0% were not considered because this group was seen as young and having limited or no knowledge on local revenue and service delivery. The age composition of the study respondents was therefore an important factor in generating valid yet reliable information in relation to the issues concerning the role of local revenue and service delivery in Nansana Municipality Kampala as well as Uganda.

Level of education of the respondents

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.

Table 5: Level of education of the respondents

Education levels	Male	Female	Frequency	Percentage (%)
Primary	0	0	0	0
Secondary	3	1	4	8
Tertiary	7	2	9	18
University	23	14	37	74
Total	33	17	50	100

Source: Primary data 2022

Table 5 above indicates that most respondents constituting 74% had attained the university level of education. These respondents were educated hence were assumed to have knowledge with regard to local revenue, service delivery and accountability of lower local government funds and an understanding on the role of local revenue in service delivery in lower local government Nansana Municipality Kampala.

The other 18 % of the respondents were educated up to the tertiary level. These were assumed to have some knowledge of service delivery, methods of revenue collection, challenges faced in local revenue and services delivered to Nansana Municipality Kampala, . These respondents provided very vital information that helped the researcher in writing her report as the study problem at hand was clearly revealed.

Furthermore, 8% of the respondents were educated to secondary level and further establishment indicated that all these reported to be taking part in business activities in Nansana Municipality Kampala where the study was carried out. The respondents stressed that proper local revenue collection and allocation of funds

collected, proper accountability of local government funds are very important for any public entity in service delivery.

Methods of local revenue collection in Nansana Municipality Kampala,

Data obtained through the completed questionnaires and the interview guide indicated that all the respondents agreed that there are methods used to collect local revenue. Table 6 below presents the responses to research objective one.

Table 6: Methods of local revenue collection in Nansana Municipality Kampala

Are there methods used to collect local revenue	Male	Female	Frequency	Percentage
Yes	33	17	50	100
No	0	0	0	0
Total	33	17	50	100

Source: Primary data 2022

Table 6 above shows that 100% of the respondents accepted that there are methods used to collect local revenue in Nansana Municipality Kampala. This means that there are methods used in revenue collection which are indicated in the table 6 below.

Table 7: Methods used to collect local revenue in Nansana Municipality Kampala,

Methods used to collect local revenue	Male	Female	Frequency	Percentage
Self-assessment collection	13	4	17	34
Private revenue collection (Tendering)	9	7	16	32
Public servants	5	2	7	14
others	6	4	10	20

Total	33	17	50	100
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Source: *Primary data 2022*

According to the study finding, 34% of the respondents revealed that local revenue is collected using self-assessment method. Where tax is assessed and tax payers are given receipts that is tax collectors whom they identified as revenue enforcement officers collect money and bring bank slips after banking .They also revealed that Nansana Municipality Kampala use housing finance bank where they have an account where all local revenue are deposited that is Local service tax ,local hotel tax ,market dues ,trading license, property tax and other local revenues like fines ,tax park fees ,public toilet collections and street parking collections .

Contributions of local revenue towards service delivery in Nansana Municipality Kampala.

This research objective intended to find how revenue collected has helped in service delivery in Nansana Municipality Kampala. Data collected indicated that local revenue collected has helped in service delivery and table 8 indicates the responses of the respondents.

Table 8: Has revenue collected helped in service delivery to Nansana Municipality Kampala?

Responses	Male	Female	Frequency	Percentage
Yes	33	15	48	96
No	0	2	2	4
Total	33	17	50	100

Source: *Primary data 2022*

The study findings indicate that 96% of the respondents agreed that their Services has been delivered to Nansana Municipality Kampala while 4% said that there are no services delivered. And table 9 shows the services delivered to Nansana Municipality Kampala.

Table 9: The services that have been delivered to Nansana Municipality Kampala

Services delivered	Male	Female	Frequency	Percentage
Garbage collection	3	1	4	8
Town planning	10	7	17	34
Road construction & maintenance	8	2	10	20
Health centres & medical facilities	5	5	10	20
Free education and construction of schools	3	0	3	6
Security, law enforcement environmental protection	4	2	6	12
Total	33	17	50	100

Source: *Primary Data 2022*

According to the study findings in table 9 above, 8% of the respondents cited the garbage collection as one of the services delivered to Nansana Municipality Kampala. In their view, the respondents contented that the Local revenue has helped the division to remain smart by daily collection of Garbage.

34% of the study findings also revealed that there has been town planning which is a technical and political process concerned with the control of the use of land and design of the urban environment. Whereby they identified transport network, to guide and ensure the orderly development of settlements.

The study also revealed that out of 50 respondents, 20% revealed that among services delivered, there was road construction and Maintenance which has helped the division to ease transport services and enhanced businesses in the Town Council.

It was also revealed that 20% of respondents indicated that there was provision of health centres and medical facilities. They quoted some of the health centres put in place like “Nansana Municipality and that these health centres have helped them in terms of medical facilities. While 6% talked about provision of free education and construction of schools where by the revenue collected is distributed among wards and each ward is divided into parts (LC1) and each LC1 is represented by 10 children to be paid for by the division. Also, the division is having some schools

whereby it provides the necessities like staff salaries books, cleaners, buildings and other school requirements

Table 10: The challenges faced in local revenue collection in Nansana Municipality Kampala,

Are there challenges faced in revenue collection?	Male	Female	Frequency	Percentage
Yes	27	16	43	86
No	6	1	7	14
Total	33	17	50	100

Source: *Primary data, 2022*

Table 10 above shows that majority of the respondents 86% revealed that there are challenges faced in revenue collection Nansana Municipality Kampala. This is compared to the least number of the respondents totaling to 14% who contended that there are no challenges faced in revenue collection. These respondents believed that there are no challenges faced in local revenue collection though they never identified the reasons why there are no challenges.

Table 11: The challenges faced in revenue collection Nansana Municipality Kampala

Responses	Male	Female	Frequency	Percentage
Hard to monitor	12	5	17	34
Limited resources and skill	5	3	8	16
Corruption	1	0	1	2
Late assessment	11	7	18	36
Others	4	2	6	12
Total	33	17	50	100

Source: *Primary data, 2022*

The researcher observed that revenue collection is facing challenges in Nansana Municipality Kampala which among others include; It is indicated that 34% of the

respondents revealed that it is Hard to monitor revenue collection especially when private collection is being used. This is also in line with what Kiser (1994) observes that there is a dilemma in monitoring the process of private revenue collection. Additionally, Svensson (2003) looks at revenue collection as associated with the challenge of monitoring especially with the intention of curbing all the associated inefficiencies.

While 16% contented that the revenue collection in the Division is faced with the challenge of Limited resources and skills. 36% of the respondents revealed that there is a challenge of late assessment and the respondents also said that assessment sometimes delay and this affect the paying process making it hard to collect revenue in time as well as service delivery.

2% of the respondents revealed that corruption is also a challenge to revenue collection. This is in line with what Svensson (2003) said in chapter two that it is further observed that vulnerability to corruption and tax evasion were common features of all tax systems in developing countries and this intensified the burden for monitoring. Lastly 12% of the respondents revealed other challenges like double assessment, higher taxes being assessed irrespective of the business size, Services delivered are not equivalent to the taxes paid.

Measures to overcome challenges faced in revenue collection in Nansana Municipality Kampala.

Table 12: Measures to overcome challenges faced in revenue collection

<i>Solutions</i>	<i>Female</i>	<i>Male</i>	<i>Frequency</i>	<i>Percentage</i>
<i>Identifying other sources of funds</i>	5	13	18	36
<i>Early assessment</i>	7	4	11	22

<i>Fair assessment and good relationship between tax payers and tax collectors</i>	1	8	9	18
<i>Sensitization and mass education to local tax payers</i>	3	3	6	12
<i>Giving copies of tax rates to tax payers</i>	1	5	6	12
Total	17	33	50	100

Source: *Primary data, 2022*

According to the study, 36% of the respondents revealed that in order to overcome the challenge of limited fund and resources. Other sources of funds should be identified such as local government fund, Matooke sellers should also pay tax in order to increase on local revenue as well as service delivery. While 22% of the respondents identified other measures like fair assessment and good relationship between tax payers and local revenue officials in order to make it easy for them to take their complaints and negotiation in case over double assessment, over assessment and this will help them to pay in time and avoid delay.

Early assessment of taxes. This was revealed by 18% of the respondents, "They say that trading license is for the whole year, so when they assessed me in October and yet the year was ending, I decided not to pay because the year was ending and I couldn't pay for two months remaining when knowing that next year am to pay again." It was mentioned during the discussions with the respondents and it was said by a respondent from Nansana Municipality Kampala ward. Therefore, they revealed that when tax is assessed in time, they get prepared and pay in time.

Sensitization and mass education to local tax payers was also identified as one of the measures and this was revealed by 12% of the respondents. One of the respondents from Nansana Municipality Kampala ward. Said; "We fail and we refuse to pay these taxes because we don't know the reason why we are paying" and this

can be avoided by sensitizing them about the role of local revenue towards service delivery.

Lastly 12% of the respondents revealed that they should be given copies of tax rates and they know how much they are supposed to pay. "How do I know that I belong to grade one or two?" This was said by one of the respondents from Nansana Municipality Kampala who said that they normally see people assessing and giving them assessment papers not knowing how they are graded. Therefore, there is need for copies of tax rates alongside assessment forms.

Relationship between local revenue and service delivery

The study further sought to understand the relationship between local revenue and service delivery. The respondents selected during the study revealed the following as in table 13

Table 13: Relationship between local revenue and service delivery

Response	Male	Female	Frequency	Percentage
Yes	33	16	49	98
No	00	01	01	2
Total	33	17	50	100

Source: **Primary data 2022**

According to the study findings as indicated in table 13 local revenue and service delivery, 98% of the study respondents said that there is a relationship between local revenue and service delivery as compared to only 02% of the respondents who reported that there is no relationship between local revenue and service delivery as such respondent did not explain why he thought of such.

However, during an interview some respondents were able to reveal that there is a relationship between Local revenue and service delivery. Respondents indicated that when revenue is collected, it is used to provide services like roads, security facilities, collection of garbage and provision of good and purified water hence a

relationship between the two variables. These study findings implied that Local revenue influence the service delivery since the revenue collected is used to improve on the services delivery and increase local government funds.

Hypothesis testing

The hypothesis was tested scientifically with the guide of two hypotheses formed in chapter one that is; Null (H_0) and the alternative (H_1) as;

H_0 : local revenue has an impact on service delivery

H_1 : Local revenue has no impact on service delivery.

Table 14: Showing whether there is a relationship between local revenue and service delivery

Response	x	x^2	y	y^2	x y
	33	1089	0	0	0
	16	256	01	1	16
	$\Sigma x = 49$	$\Sigma x^2 = 1345$	$\Sigma y = 1$	$\Sigma y^2 = 1$	$\Sigma x y = 16$

Source: Field data, 2022

Table 14 shows the relationship between local revenue and service delivery. It was tested using the Pearson's coefficient of Correlation using the formula below.

$$r = \frac{n \Sigma x y - (\Sigma x \Sigma y)}{\sqrt{n(\Sigma x^2) - (\Sigma x)^2} \sqrt{n(\Sigma y^2) - (\Sigma y)^2}}$$

Where;

r = correlation coefficient

y = No response

n = sample size

x = yes response

$$r = \frac{50 (16) - (49 \times 01)}{\sqrt{50 (1345) - (49)^2} \sqrt{50 (01^2) - (01)^2}}$$

$$r = \frac{751}{\sqrt{67250 - 2401} \sqrt{50 - 1}}$$

$$r = \frac{751}{\sqrt{64849 \times 1783}}$$

$$r = \frac{751}{1783}$$

$$r = 0.42$$

$$r = 0.42$$

$$r = 0.42$$

Conclusion.

Since the calculated r is positive (**0.42**), it shows that there is a positive relationship between local revenue and service delivery. Hence the null hypothesis is rejected and the H1 hypothesis which states that there is relationship between local revenue and service delivery in Uganda.

Conclusions

It is concluded that Local revenue have a positive impact on service delivery in Nansana Municipality Kampala, and when local revenue is collected, services like infrastructure, town planning, public libraries, garbage collection and education facilities are provided. Therefore, local revenue should be collected.

Local revenue in Nansana Municipality Kampala is faced with Limited Resources and skills, corruption and political influence, hard monitoring systems and late assessments which make service delivery hard to implement effectively. Lastly, the study concludes that local revenue has a positive impact on service delivery in Nansana Municipality Kampala,

Recommendations

There should be increase in service delivery that is establishment of infrastructure like roads, bridges, electricity, schools and hospitals to attract investors and developers in the division in order to expand tax base.

Enough sensitization. People should be sensitized over different medias like radios televisions workshop about the role of local revenue in service delivery and they should also be informed about what they use their money for.

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