

Analyzing The Impact Of Local Revenue And Service Delivery In Lower Local Government: A Case Study Of Nansana Municipality Kampala City

Kiconco Shallon¹, Mwesigwa Henry²

1, 2 Metropolitan International University

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. Basing on the findings the researcher concluded that revenue collection has a great impact on service delivery. This could be evidenced with poor service delivery with a decline local revenue collection and improved service delivery with a rise in revenue collection. 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.

Keywords: Local Revenue, Service, Delivery and Lower Local Government

Background of the study

In 1992, Uganda adopted a policy of decentralization that sought to establish a system of governance underpinned by strong local governments. Subsequent constitutional and legal reforms established districts and sub-counties as key pillars of local governments through which effective service delivery and local governance are to be achieved (Abiodun & Christopher, 2024). Although decentralization has taken place over the past two decades, there is widespread agreement that the performance of local governments is less than desirable. Decentralization in Uganda began in 1993/94 with the main objective of building a more democratic government that was accountable and accountable to the public to encourage capacity building at the local level and introduce local choice in service delivery, thereby promoting a sense of local ownership (Nancy & Prudence, 2024). The Local Government Act 1997 defines local revenue as the sub-total of all categories drawn from a number of sources such as market charges, fines and penalties, parking charges. In line with Local Government, (Resistance Council) Statue No. 15 Section 44 of 1993, the 1995 Constitution of the Republic of Uganda provided for a decentralization system of governance with districts at the top of the administrative units. It is governed by the Constitution of the Republic of Uganda 1995 and the Local Government Act 1997 (Faith et al., 2023).

Schedule 2 of the Local Government Act 1997 mandates local governments to collect local revenue from own resources such as property tax, licences, permits, fines and penalties, market charges, parking charges and to make financial decisions while complying with financial and accounting regulations of 1998, financial operations guide and specifies decentralization policy (Turyatamba & Turyasingura, 2024), rules and regulations. Local governments were empowered to make proper planning decisions at the budget level, complete enumeration and tax assessment for financial decentralization to succeed in improving local revenue collection. Article 176(2) of the Constitution of the Republic of Uganda 1995, Schedule 2 of the Local Government Act (1997) and Sections 97 and 98 of local governments were to offer services including but not limited to education, medical and health services, sports. facilities and at the same time they use their local revenue collection powers which Mrs. Cotilda Mbabazi the Finance Secretary said on 12 June 2009 contributes 0.9% to finance their budget (David et al., 2023).

The revenue base of local governments has shrunk and they are now heavily dependent on central government payments, mainly through conditional grants. The quality of services is less than desirable as key services such as health care, water and sanitation, education and agricultural extension services remain dismal (Racheal et al., 2023). However, there is no evidence that citizens who are the intended beneficiaries of a decentralized system are able to demand accountability and better performance from their elected leaders (Ntirandekura et al., 2022). There has been an increase in the number and variety of revenue transfer mechanisms from central government and donors, a matter of growing concern in both central and local governments. Many of these mechanisms are not well adapted to a decentralized framework, resulting in local governments having little authority over resource allocation and little involvement of lower local governments in decision-making (Ramadhan et al., 2023).

The Local Government Finance Commission focused on three areas of improvement to increase local revenue (Paul et al., 2023). These are; improving coordination between central institutions; facilitating policy debate to inform the Local Government Finance Commission and the Department for Local Government about policy and legal improvements; and strengthening the capacity of local governments to raise more local revenue by encouraging them to implement best practices (T. Christopher & Turyasingura, 2024). To facilitate the realization of these revenue raising objectives, the Local Government Finance Commission established the Local Government Revenue Raising Coordinating Committee (LRECC) in April 2002 (Musaibah et al., 2023). The main tasks of the LRECC are to coordinate and support the development of beneficial local revenue decisions and policies and to strengthen the capacity of local governments to effectively and efficiently generate and manage sustainable local revenue.

Service provision is defined in (Abiodun & Christopher, 2024) noted that as far as the Local Government Act, the Constitution and any other laws that are studied, there is no definition of the term (service provision) either intentionally or out of ignorance. However, he said that a service is a system or arrangement that provides for public needs. While delivery is the periodic performance of a service. The provision of services is therefore a system or arrangement for the periodic fulfillment of public needs. In his study, Helmsing (1995) defines service delivery as a deliberate, mandatory decision by elected or appointed officials to serve or deliver goods and services to beneficiaries (Ramadhan et al., 2023). (F. Christopher et al., 2022) defines service delivery as an attitudinal or dispositional sense with reference to the internationalization of values and norms as well as services.

According to the National Service Delivery Survey (2008), government has a responsibility to deliver services to its citizens and drive economic growth and development through the provision of public services. The public service is the main implementation mechanism for national development programs and specifically for the provision of public services (Frank et al., 2023). It is therefore very important for a public service to monitor and evaluate the delivery of public services and to obtain feedback from service recipients regarding their effectiveness and efficiency. The National Service Delivery Survey (NSDS) has been institutionalized by the government as a key tool for this purpose. Under the Public Service Reform Programme, surveys are conducted in the education, health, road infrastructure, water and sanitation, agriculture and governance sectors, among others (Kazaara & Kazaara, 2023).

Local revenue collection helps achieve service delivery in Nansana Kampala by co-funding development projects such as the Child Nutrition and Early Nutrition in Health Project, Nansana Kampala Development Programs and the Upper and Lower Local Level Agricultural Grants Modernization Plan. government, although sometimes local revenue collections are used to fund separate projects for the local population (Turyatamba & Turyasingura, 2024). Service delivery is defined as the process of extending basic services such as education, healthcare

Problem Statement

It is clear that the most important source of income for local governments in Uganda is transfer from central governments (Lydia et al., 2023). While a high proportion of central transfers does not in itself harm the autonomy of local government, the conditions attached to these transfers often undermine genuine local decision-making. Most of these transfers are conditional (Annet et al., 2023). This, combined with a low revenue base, threatens the autonomous functioning of local governments. Find out that the level of debt financing in local government budgets is very low. This is because of the strict limit imposed on them by law, which prohibits local governments from borrowing more than 25% of locally generated revenue (Ntirandekura & Friday, 2022). This reduced the indebtedness of local authorities, but at the same time eliminated the possibility of local governments to access additional resources to finance the provision of services that are based on local needs (Abiodun & Christopher, 2024).

Despite the fact that the municipality of Nansana collects revenue from various sources such as market fees, fines and penalties, parking fees, property taxes, licenses and permits and others to provide services to its residents, the expenditure on providing services to the local population as per district and lower local level remains very low (T. Christopher & Turyasingura, 2024). If the problem is not addressed, it can undermine the autonomy of local government within the decentralization process, as it will rely only on donations and transfers from the central government (Ivan et al., 2023) or the provision of services may be left to market forces that it may not be able to afford. by low income earners in the district (Okello, 2014). This prompted this research to find out how local revenue collection affects service delivery in local government.

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.

Methodology

The research study used an explanatory type of research where the main objective was to establish the relationship between local income and service delivery (Maiga et al., 2021). Both quantitative and qualitative research designs were used to obtain information. The researcher also used a descriptive research design to describe the phenomenon as it exists, a comparative research design to compare local revenue collection and service delivery in Nansana Municipality Kampala in a cross-sectional research design to obtain the causal effect and relationship between local revenue collection and services. delivery in Nansana Municipality Kampala (Olanrewaju et al., 2021a). The study was conducted in Nansana Municipality Kampala. This was because the Nansana Kampala Municipality has a local council for revenue collection and service delivery that was able to easily provide the necessary information to the researcher (A & Ahmed, 2019). And it is also the nearest division which helped the researcher to reach there on time and collect the necessary information. The variables examined used local income as the independent variable and service delivery as the dependent variable. According to Uganda Bureau of Statistics estimates for 2016 (Nafiu & Ph, 2012). Nansana Municipality Kampala had a population of 45 people. The study included people from different households, staff from Nansana Kampala Municipality offices (division authorities) and the business community such as traders and vendors from different markets in Nansana Kampala Municipality (Olanrewaju et al., 2021b).

The population that was surveyed to achieve the research objectives included Nansana Kampala District Financial Officer, Chief Financial Secretary and Secretary to Sub-Country Finance Chiefs, tender members, sub-accountants and tax payers in the area (Lu et al., 2013) . This study considered the participation of 50 respondents who represented the entire population of Nansana Kampala municipality of 24,492 people. And below is the table showing the sample size, a sample of 50 respondents was identified to fill the questionnaires. These consisted of the Nansana Underground and the Nansana Municipality headquarters in Kampala as service providers (Nafiu, 2012). Local governments were selected using proportional stratified sampling and simple random sampling, while Nansana Municipality Kampala was purposively selected.

Table 1: Showing sample size

Category of respondents	Frequency
Revenue officer	02
Senior finance secretary	02
Secretary for finance	02
Members of tender board	10
Sub-country chiefs	09
Sub-accountants	20
Tax payers	
Total	45

Source: **Primary Data** 2023

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. This instrument was used to collect primary data (Rasheed et al., 2022). The researcher did this using self administered questionnaires that were both open and close ended for those who knew how to read and write. The researcher designed questions which respondents answered in writing. Data was easy and quick at collecting as respondents answered the questions in their own time. This instrument was good as some respondents preferred to offer information in their own time. Both qualitative and quantitative data analyses were used (Nafiu et al., 2013). Qualitative data was analyzed (verbatim reporting) while quantitative was analyzed by using computer programmes like Microsoft excel 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. Data was analyzed inform of tables, frequencies and percentages using SPSS & STATA (Nelson et al., 2022)

RESULTS

Received: 16.06.2024

Accepted: 20.06.2024

Published on: 30.06.2024

Table 1: 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** 2023

Table 1 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 1 below.

Table 2: 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

Source: **Primary data** 2023

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 . While 14% of the respondents revealed that local revenue is collected using public servants who normally go to field and collect money ,this is also in line with what Bahiigwa et al (2006), said in chapter two that “ the adoption of fiscal decentralization in Uganda saw many local governments involved in the collection of taxes using public servants. However, they further observed that due to the increasing appetite for tax base expansions and outsourcing of tax collection, private tax collection or tax farming was adopted as an innovation.” And according to the field findings public servants go in field supervise and do the assessment of local taxes and this is done according to the size, location, nature of the business. The rate of tax depends on the location where by businesses which are located on high street, road pay higher taxes compared to others.

While 32% of the respondents revealed that local revenue is collected by using private revenue collection (tendering). The respondents revealed that this has been achieved through proper regulations, procedures and standardized bidding documents.

Table 3: Has revenue collected helped in service delivery to Nansana Municipality Kampala?**Received: 16.06.2024****Accepted: 20.06.2024****Published on: 30.06.2024**

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

Source: **Primary data** 2023

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 3 shows the services delivered to Nansana Municipality Kampala.

Table 4: 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 al protection	4	2	6	12
Total	33	17	50	100

Source: **Primary Data** 2023

According to the study findings in table 4 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 has 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. 12% of the respondents cited that there has been provision of other services which among others included; environmental protection security facilities, Project funding, supporting agriculture, law enforcement which broadly refers to any

Received: 16.06.2024

Accepted: 20.06.2024

Published on: 30.06.2024

system by which some members of society act in an organized manner to promote adherence to the law by discovering and punishing persons who violate the rules and norms governing that society.

Table 5: 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**, 2023

Table 5 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 6: The challenges faced in revenue collection Nansana Municipality Kampala

Responses	Male	Female	Frequency	Percentage
Hard to monitor	12	5	17	34
Limited resources and skills	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**, 2023

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% contended 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

Received: 16.06.2024

Accepted: 20.06.2024

Published on: 30.06.2024

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 7: Measures to overcome challenges faced in revenue collection

Solutions	Female	Male	Frequency	Percentage
Identifying other sources of funds	5	13	18	36
Early assessment	7	4	11	22
Fair assessment and good relationship between tax payers and tax collectors	1	8	9	18
Sensitization and mass education to local tax payers	3	3	6	12
Giving copies of tax rates to tax payers	1	5	6	12
Total	17	33	50	100

Source: **Primary data**, 2023

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.

Table 8: 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** 2023

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.

Table 9: 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
	$\sum x = 49$	$\sum x^2 = 1345$	$\sum y = 1$	$\sum y^2 = 1$	$\sum x y = 16$

Source: **Field data**, 2023

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.

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

Where r = correlation coefficient y = No response n = sample size x = yes response r = 50 (16) - (49 x 01)

Received: 16.06.2024

Accepted: 20.06.2024

Published on: 30.06.2024

$$\sqrt{50 (1345) - (49)^2} \sqrt{50 (01^2) - (01)^2}$$

$$r = 751$$

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

$$\frac{\sqrt{64849} \times \sqrt{49}}{r}$$
$$r = 751$$

$$\frac{1783}{r}$$
$$r = 0.42$$

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

Based on the findings of the research, nature and the magnitude of the role of local revenue on service delivery in Nansana Municipality Kampala. It has also identified challenges faced in revenue collection, and the recommendations to make the service delivery successful in Nansana Municipality Kampala.

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

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

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.

Timely accountability to tax payers should be done in order to avoid wastage of local revenue collected and ensuring proper allocation of services to the community.

References

Received: 16.06.2024

Accepted: 20.06.2024

Published on: 30.06.2024

- A, S. M. D. A. U. Y. N. L., & Ahmed, H. O. (2019). *On a Semi-Markov Model for Stock Exchange using Capital Assets*. 6(1), 138–144.
- Abiodun, N. L., & Christopher, F. (2024). *Public Financial management and service delivery in Kisoro Local Government , Kisoro District*. 8(4), 10–16.
- Alex, I., & Moses, N. (2024). *Interest Rates and its Impact on Stock Prices among Small Scale Enterprises : An Empirical Evidence of Kampala District*. 8(4), 43–46.
- Annet, N., Andrew, N., Kazaara, A. G., Christopher, F., & Moses, N. (2023). *Impact of Budgeting On the Profitability of a Manufacturing Company , a Case Study of Harris International*. 7(2), 112–126.
- Christopher, F., Muhindo, M. E., & Nakalema, F. (2022). *Decentralization and Social Service Delivery in Uganda : Acritical Analysis of the Decentralization and Social Service Delivery in Uganda : Acritical Analysis of the literature review*. November.
- Christopher, T., & Turyasingura, B. (2024). *Adoption of Digital Revolution in Government Ministries , Departments , and Agencies (MDAs) In Uganda ; Reflection on Uganda Revenue Authority Digital Strategy Integration Approach towards Enhanced Tax Revenue in Post Covid-19 Pandemic*. 8(4), 235–247.
- David, M., Julius, A., Ariyo, D., & Kazaara, G. (2023). *THE ROLE OF COMMERCIAL BANKS IN SMALL SCALE ENTREPRENEURIAL DEVELOPMENT IN ADJUMANI DISTRICT, A CASE STUDY OF CENTENARY BANK Background of the Study. METROPOLITAN JOURNAL OF BUSINESS & ECONOMICS (MJB), 2(3), 1490–1505.*
- Faith, K., Kalikola, J., Kazaara, A. G., Catherine, M., & Ismail, L. (2023). *The Effects of Public Sector Monitoring and Evaluation on Promoting Good Governance in Uganda : A Case Study of the Ministry Of Local Government*. 7(3), 71–83.
- Frank, M., Nelson, K., Ariyo, D., Kazaara, G., Deus, T., Christopher, F., & Catherine, M. (2023). *The Macroeconomic Determinants of Economic Growth in Uganda a Case Study Of Wakiso Distict. In International Journal of Academic and Applied Research (Vol. 7). www.ijeais.org/ijaar*
- Ivan, M., Alex, I., & Deus, T. (2023). *INTERNAL AUDITING AND FINANCIAL PERFORMANCE COMMERCIAL BANKS IN UGANDA: A CASE STUDY OF CENTENARY BANK NANSANA BRANCH. In METROPOLITAN JOURNAL OF BUSINESS & ECONOMICS (MJB) (Vol. 2, Issue 6).*
- Kazaara, A. G., & Kazaara, A. I. (2023). *Assess The Impacts Of Inflation To The Development Of Societies . A Case Study of Kagadi District*. 7(3), 281–290.
- Lu, A. F. O. G., Abubakar, U. Y., Isah, A., Nafiu, L. A., & Rauf, K. (2013). *On inequality to generate some statistical distributions*. 2013, 1–14.
- Lydia, N., Ariyo, D., Kazaara, G., Kazaara, A. I., Brenda, T., Moses, N., & Bafaki, G. (2023). *Promotion of Small-Scale Industries and Development of Business. A Case Study; Masafu Subcounty (Busia). In International Journal of Academic Multidisciplinary Research (Vol. 7). www.ijeais.org/ijamr*
- Maiga, I. H., Abiodun, N. L., & Mageto, T. (2021). *Analyzing the Effects of Flexible Exchange Rate Regime on the Malian Economy Using a Dynamic Stochastic General Equilibrium Model*. 67(12), 9–20. <https://doi.org/10.14445/22315373/IJMTT-V67I12P502>
- Musaibah, N., Kazaara, A. G., Kazaara, A. I., & Deus, T. (2023). *The Organizational Factors Affecting Employee Performance in*

- Non-Governmental Organizations in Uganda . A Case Study of the Uganda Women Parliamentary Association.* 7(3), 221–231.
- Nafiu, L. A. (2012). *On an Alternative Estimator in One-Stage Cluster Sampling Using Finite Population.* 2(7), 102–107.
- Nafiu, L. A., Oshungade, I. O., & Adewara, A. A. (2013). *GENERALIZATION OF MULTISTAGE CLUSTER SAMPLING USING FINITE POPULATION.* 3(1), 17–20.
- Nafiu, L. A., & Ph, D. (2012). *Comparison of One-Stage , Two-Stage , and Three-Stage Estimators Using Finite Population .* 13(2), 166–171.
- Nancy, M., & Prudence, K. (2024). *Capacity Building programs and their impact on employee performance . A case study of Metropolitan International University.* 8(4), 23–27.
- Nelson, K., Christopher, F., & Milton, N. (2022). *Teach Yourself Spss and Stata.* 6(7), 84–122.
- Ntirandekura, M., Ainebyoona, A., Registrar, D., District, B., & Commission, E. (2022). *HUMAN RESOURCE MANAGEMENT STRATEGIES AND ENHANCEMENT OF STAFF RETENTION IN PUBLIC SECTOR ORGANISATIONS : AN EMPIRICAL INVESTIGATION IN KABALE.* 6(7), 89–103.
- Ntirandekura, M., & Friday, C. (2022). *Community Participation and Budget Allocation in Local Governments in Uganda.* May. <http://ir.miu.ac.ug:8080/jspui/handle/123456789/70%0Ahttp://ir.miu.ac.ug:8080/jspui/bitstream/123456789/70/1/IJAMR220513-1.pdf>
- Okello, A. (2014). *Managing Income Tax Compliance through Self-Assessment.* IMF Working Papers. <https://doi.org/10.5089/9781475515237.001>
- Olanrewaju, R. O., Waititu, A. G., & Abiodun, N. L. (2021a). *Fréchet Random Noise for k -Regime-Switching Mixture Autoregressive Model.* 11(1), 1–10. <https://doi.org/10.5923/j.ajms.20211101.01>
- Olanrewaju, R. O., Waititu, A. G., & Abiodun, N. L. (2021b). *On the Estimation of k-Regimes Switching of Mixture Autoregressive Model via Weibull Distributional Random Noise.* 10(1), 1–8. <https://doi.org/10.5923/j.ijps.20211001.01>
- Paul, K., Alex, I., Kazaara, A. G., & Kazaara, A. I. (2023). *Corruption and Public Finance Management A Case Study Of Wakiso District.* 7(3), 298–306.
- Racheal, N., Enock, Z., & Kazaara, A. G. (2023). *Impact of quality financial reporting on an organization resource management: a case study of humuza holding limited kampala uganda 1.* 2(2), 408–425.
- Ramadhan, B., Alex, I., Ariyo, D., Kazaara, G., Nelson, K., Deus, T., & Pascal, T. (2023). *Taxation and the Development of Small Businesses in Uganda, a Case Study of Iganga District.* In *International Journal of Academic Multidisciplinary Research* (Vol. 7). www.ijeais.org/ijamr
- Rasheed, Z., Khan, M., Abiodun, N. L., Anwar, S. M., Khalaf, G., & Abbasi, S. A. (2022). *Improved Nonparametric Control Chart Based on Ranked Set Sampling with Application of Chemical Data Modelling.* 2022.
- Tasha, N. A., Kazaara, A. G., Deus, T., Ismail, L., & Micheal, T. (2023). *The Impact of Taxation on Small Scale Businesses on Performance of Small-Scale Businesses in Namungoona Parish , Kampala Uganda . A Case Study of Namungoona Parish.* 7(3), 174–182.
- Turyatamba, C., & Turyasingura, B. (2024). *Factors affecting the use of digital payments among Smallholder Tea Farmer in*

Kanungu District , Uganda. 8(4), 23–31.

Vincent, S., & Peter, M. (2023). *Examining The Relationship Between Poverty And Early Marriages Among School Going Girls - A Case Study Of Kimanya Sub County. 7(4), 170–175.*