

Local revenue management and service delivery in municipalities in Uganda: a case study of Hoima Municipal Council

Katongole Robert³⁷

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Introduction


Revenue management as far as public institutions are concerned is traceable in the early 18th and later 19th when Great Britain initiated some of its projects that required continuous flow of resources from the subjects in form of taxes (Rose, 1950). The need for public revenues required that more taxes become imminent, which got subjects concerned as to how public revenues realized from taxes were managed (Agrawal & Ferguson, 2007).

Study objectives

The study objectives included the following:

1. to investigate the relationship between revenue enhancement planning and service delivery,
2. to investigate the relationship between implementation of revenue enhancement plans and service delivery, and

³⁷ Katongole Robert graduated in February, 2021 with Msc. Accounting and Finance from Nkumba University

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3. to investigate the relationship between revenue expenditure control and service delivery.

Methodology

The study adopted a cross-sectional and correlation survey design, complemented with the qualitative and quantitative approaches. The study population was 95 out of which 76 formed the sample size selected using the purposive and simple random sampling techniques. Information was elicited using questionnaires, interviews, and a documentary review checklist. A response rate of 95% was obtained as recommended by Amin (2005)

Key findings

Key findings suggested a positive significant relationship between revenue enhancement planning (.530**), between the implementation of the revenue enhancement plan (.342**), and between revenue expenditure control (.472**) and service delivery.

Key recommendations

The study recommended that there should be conducting of more on-the-job training; provision of logistical support to the revenue assessment team; budgeting and identifying untapped revenue sources; conducting of more community dialogue meetings, and a more autonomous hiring process.

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