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# RELATIONSHIP BETWEEN FINANCIAL MOBILIZATIONS AND SERVICE DELIVERY IN KALAKI DISTRICT LOCAL GOVERNMENT; A CROSS-SECTIONAL SURVEY.

Beatrice Ayeto\*, Murishid Kamya School of Graduate Studies and Research, Team University.

# Page | 1 Abstract

# **Background**

This study aims to determine the relationship between financial mobilizations and service delivery in Kalaki District local government.

# Methodology

The study adopted a case study research design, where quantitative and qualitative approaches were employed. Data was collected using questionnaires, an interview guide, and a documentary checklist and analyzed using linear regression.

#### **Results**

Results, relatively show that 84.2 % of respondents agree that locally raised revenue contributes towards service delivery. However, the findings further revealed that 80.4% of the respondents agree that Development partners (NGOs & CBOs) contribute revenue towards service delivery in Kalaki District Local government. The results revealed that 68.6 % of the respondents agree that borrowing funds from Local governments from Financial Institutions like Banks could contribute towards service delivery in Kalaki District Local Government.

The findings revealed that 84.2 % of the respondents agree that revenue collection impacts local government operations, and 15.8% of the respondents did not agree with the statement. This shows that KDLG collects a relatively low level of awareness that LGs can collect revenue to finance local priorities.

#### Conclusion

The study confirmed that financial mobilization had not been efficiently utilized, the central government does not even release 100% of the allocated IPFs (Indicative Planning Figures) and there has always been a revenue shortfall at the end of each financial year hence some activities are not implemented due to that, this partly contributed to low level of service delivery.

#### Recommendation

District council should identify more revenue sources to increase the local revenue base, Boda-Boda tax should be introduced since they earn income, and more weekly markets in Kakure, Ocelakur, and Apapai Sub-Counties should be supported to kick off to improved local revenue.

Central government should reintroduce the G-tax so that revenue based on local government increases; when the community contributes towards service delivery the government is accountable hence improving service delivery.

Keywords: Financial Mobilizations, Service Delivery, Local Government.

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Corresponding author: Beatrice Ayeto\*
Email: ayetobeatrice@gmail.com

School of Graduate Studies and Research, TEAM University.

#### **Background of the study**

The local Government's revenue is regulated by the constitution of the Republic of Uganda 1995 and the Local Governments Act 1997 as Amended in 2001. Local Government Councils have the following revenue sources internal, external, and borrowing.

Unconditional grants are paid to the council to finance the council's decentralized services and are considered part of the local government budget, to be spent on priority program areas (LGFAR, 2007). World Bank, (2011), reports that the central policies must consider local conditions and capacities. The discrepancies existing

amongst Local governments can be addressed through unconditional grants to improve service delivery. It also observes that when LGs. have access to unconditional grants with powers to adjust the allocations to budget items independently, it enhances the efficiency in the public sector finances and the quality of services delivered. The IMF (2006), however, reports that corruption and poor financial management at all levels in Uganda have called for conditions and stringent requirements and this weakened the ability of Financial Decentralization to improve quality service delivery.

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mobilizations and service delivery in Kalaki District local government.

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# Internal revenues are mainly local revenues such as levies, charges, fees, and fines on licenses and permits in respect of any services rendered or regulatory power exercised by the Local Council, and any other revenue that may be prescribed by the local government and approved by the minister and every manager to ensure official receipt, ticket or licenses is issued for all money paid, revenues are promptly collected and banked and brought to account and al books of accounts updated. Government of Uganda (The Local Governments Financial and Accounting Regulations, 2007 and Local Government Act Cap 243 as amended 2006).

External revenue sources, for Local Government mainly include Central Government transfers to Local Governments (intergovernmental transfer) and donor funding from development partners. Inter-governmental transfers are central government grants to local governments, presented and approved by parliament and paid out of the consolidated fund as an unconditional grant, conditional grant and equalization grant (Constitution of Uganda 1995, Local Government Act 1997 and Local Government Financial and Accounting Regulations 1998) and Due to increased responsibilities under decentralization and limited local revenues of local government to provide services, this generates a need for local government to obtain inter-governmental transfer system and agrees that the way inter-governmental transfer are designed, contributes a critical role for quality and equity of local service delivery .to, bridge fiscal gaps, grant design should include tax based sharing; to reduce regional disparities, there is need for fiscal capacity equalization and set national minimum standards block transfers and conditions on service standards. This study aims to determine the relationship between financial

# Methodology

# **Research Design**

A cross-sectional survey design was used in this study. This is a type of observational study that involves the analysis of data collected from a population or a representative subset, at one specific point in time. It enabled collection of data from a large number of respondents and it is essential in getting data from a sample of a population.

# **Study Population**

The study population comprised the technical staff of Kalaki district local government, members of the public accounts committee, the Resident District Commissioner, and politicians, as shown in Table 1 below. According to the Chief Administrative Officer, the district has 85 technical staff, 29 councilors, 1 LCV chairperson, 1 Resident District Commissioner, and Chairperson public accounts committee, Sub-County Chairpersons, Members of PDC and Development Partners. Hence the study population was 140.

#### **Sample Size and Selection**

Respondents were sampled according to the categories specified in the below table to get a fair representation of the study. The sample size comprised of 140 respondents. The sample size was derived using Krejcie and Morgan's (1970) table to determine the sample population. The breakdown is as presented in Table 1:

**Table 1: Category of Respondents** 

No	Category of Respondents	Population Size	Sample size	Sampling techniques
1	District Councilors	16	10	Convenient sampling
2	Technical staff	70	68	Simple random sampling
3	Sub-County Chairpersons	10	10	Convenient sampling
4	Member of Parish Development Committee PDC	39	10	Simple random sampling
5	RDC	01	01	Purposive sampling
6	CAO	01	01	Purposive sampling
7	C/M LCV	01	01	Purposive sampling
8	C/M Public Accounts Committee	01	01	Purposive sampling
	Total	140	102	

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questionnaire if the CVI was greater than 0.7. This is because it is considered a good measure of validity.

#### Sampling methods and procedure

Purposive, convenient, and simple random sampling techniques were used. Purposive sampling was applied in selecting the CAO, C/M LCV, C/M public accounts committee, and RDC. Convenient sampling was used to select councilors to participate in the study since they have no permanent offices and are rare to find. Simple random sampling was applied to select the technical staff to participate in the study. The method was used to avoid bias in the study findings.

#### **Data sources**

The researcher collected data for the study using both primary and secondary sources of data. Primary data was collected using a self-administered questionnaire and documentary review method.

#### **Data Collection Instruments**

The data collection instruments are tools that the researcher uses to collect data from the respondents. Combinations of instruments were used as appropriate to make use of their different strengths because none of the techniques can exclusively collect sufficient data. Questionnaires and documentary review checklists were used as data collection tools.

## Questionnaire

A questionnaire is a carefully designed instrument for collecting data by the specifications of the research questions and hypotheses. It consists of questions to which the subject responds in writing (Amin 2005). Questionnaires were administered to each of the selected respondents with closed-ended questions on a Likert scale to ensure accuracy and homogenous answers and were picked after two weeks from the date of issue.

#### **Documentary review Checklist**

A documentary review checklist was produced to review Local Government reports for instance the Internal and External Audit reports, LGPAC reports, monitoring reports, Auditor General reports, budget, work plans, and District and Sub-County Development plans and Council minutes related to Finance.

#### **Quality control**

The research instruments were pre-tested to minimize random error and increase the reliability of the data collected.

#### **Validity**

Validity refers to the ability of the instrument to measure what it is expected to measure. The study used face and content validity to ensure the validity of the instruments. To ensure greater chances of data validity, the questionnaires were reviewed with the research supervisor for expert input. A content validity index (CVI) will be determined by dividing the relevant questions by the total questions (CVI=n/N). The researcher continued with the

## Reliability

This refers to the consistency of the instrument. An instrument is reliable if it produces the same results whenever it is repeatedly used to measure a trial or concept from the same respondents even by other researchers. A test-retest method was used to test the reliability of the questionnaire. The researcher conducted pretests of the interview questions on a few respondents before administering them to the entire sample size. The obtained answers were compared to the responses of the second test (retest) to ensure accuracy and ensure reliability.

# The procedure of data collection

- The researcher was able to seek permission from the school of research and graduate studies and obtain an introductory letter to go within the field.
- ii) The researcher sought the consent of the respondents to participate in the study and feel free to provide relevant information for the study. Further, the researcher informed the respondents about the purpose of the research project and the expected outcome of the study.
- iii) The researcher also assured the respondents that the information provided was to be treated with maximum confidentiality and would be used for academic purposes only.
- iv) Further, the researcher credited and extended gratitude to all previous researchers whose literature has contributed to this study and did not allow taking their work as his.
- v) The researcher used a simple random sampling technique to avoid bias in the research findings.

# **Data Analysis**

Before data was analyzed, it was carefully classified, edited, and coded based on clarity, completeness, accuracy, and consistency to ensure reliability. This was done using Microsoft Excel. Data was then exported to SPSS version 23 for analysis. The researcher used Pearson's coefficient to examine the relationship between the study variables. Multiple regression models were used for the analysis of the relationship between financial management and service delivery in local governments. The researcher used multiple regression models because the dependent variable is numeric while the independent is categorical.

# **Measurement of variables**

The questionnaire was measured on a five-interval Likert Scale which is a scale of 1-5. Ranging from strongly agree to strongly disagree to help the researcher measure the extent to which the research objectives are achieved whereby: 1= strongly agree, 2= agree, 3= undecided, 4= disagree, and 5= strongly disagree. Ordinal scale and

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interval scale (with different intervals) were used to capture the personal data of the respondents. The choice of the instrument was that each point on the scale covers a score and it's the most frequently used summated scale in the study of social attitude.

# Results Response Rate

The researcher targeted 140 study populations and realized an active response of 102 and the response rate is presented in Table 2.

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Table 2: Target sampled and response rate

No	Category of Respondents	Target sample	Actual	The response rate in %
1	District Councilors	16	10	62.5
2	Technical staff	70	68	97.1
3	Sub-County Chairpersons	10	10	100
4	Member of Parish Development Committee	29	10	100
5	RDC	01	01	100
6	CAO	01	01	100
7	C/M LCV	01	01	100
8	C/M Public Accounts Committee	01	01	100
	Total	140	102	91.8

The researcher targeted 140 study population, however, due to various reasons the number of respondents who participated in this study were as follows: district councilors 20 out of 21, all the top management at the district participated in the study gave a response rate of 100%, civil servants (DTPC) 20 out of 25, one member LGPAC members participated in the study, out of the 98 questionnaires given out, 79 were returned filled which gave a response rate of 80.6% and the overall response rate was 86.2% According to Amin the response rate of

70% is sufficient for research. Key informants were interviewed and documents were reviewed.

# **Background Characteristics**

The researcher collected data on the background characteristics of respondents. This was intended to authenticate the source of research data below is a summary of data on the respondent's characteristics.

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Table 3: Respondents' data

Biodata	Frequency	Percentage				
Sex	ex					
Male	56	54.9%				
Female	46	45.1%				
Marital status						
Married	79	77.5%				
Single	18	17.6%				
Separated	3	2.9%				
Widowed	2	2%				
Age group						
20-30 years	14	13.7%				
31-40 years	31	30.3%				
41-50 years	66	64.7%				
Above 51 years	5	4.9%				
Education						
Primary	1	1%				
Secondary	30	29.4%				
Tertiary	24	23.5%				
University	46	45.1%				
Others	1	1%				
Employment						
Civil servant	68	66.7%				
Counselors/ local leaders	26	25.5%				
Community leader	2	1.9%				
Development partner	6	5.9%				
Period of service						
Less than 2 years	4	5.8%				
2-5 years	18	26.5%				
6-10 years	26	38.2%				
Over 10 years	20	29.5%				

The data presented in Table 3 are also presented in the form of figures. On the distribution of respondents by sex, the data are presented in Figure 1:

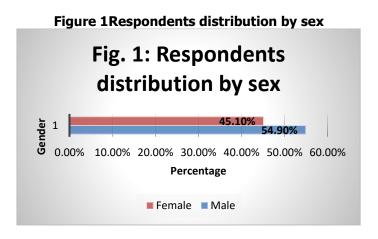


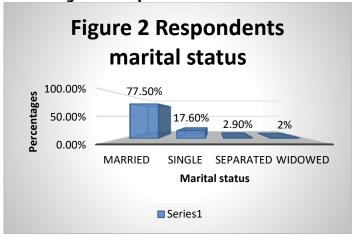
Fig. 1 Respondent Distribution by Sex

Table 3 and Figure 1 show the distribution of respondents by sex. The result revealed that 54.9% of the respondents were males and 45.1% were females. More Males participated in the study because there are more male employees than their female counterparts in the social

services institutions in Uganda because of their better levels of education compared to females. Males were also considered to contest for most council positions as directly elected councilors while females fear to compete for directly elected offices but only participate as women

representatives this implies that service delivery may not address gender issues.

Figure 2 Respondents' marital status

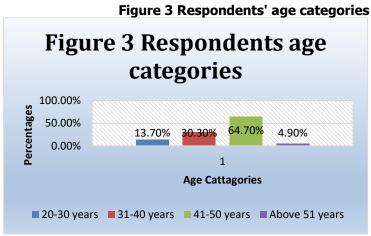


# Fig.2 Respondents Distribution by Marital

Table 3 and Figure 2 show the distribution of the respondents by marital status. The majority of the respondents 77.5% were married 17.6% were single 2.9% were separated and

2 % widowed. The study needed to capture the marital status of respondents as it directly relates to their commitment to service delivery. Married couples were

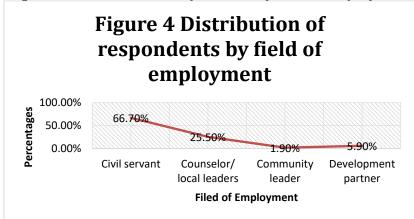
engaged in service delivery to get paid for raising their families. This may affect service delivery. On the distribution of respondents by age, the data presented in Table3 are also presented in Figure 3:



# Fig.3 Respondents distribution by Age

Table 3 and Figure 3 show the distribution of the respondents by age. 12.7 % aged between 20-30 years, 30.3 % aged between 31-40 years, and 64.7 % aged between 41-50 years. This constitutes the active part of the population and so provides services to the community, and 4.9 % are aged above 51 years.

Figure 4 Distribution of respondents by field of employment

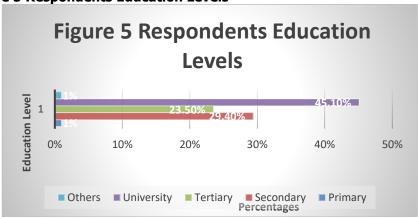


# Fig. 4 Field of employment

Table 3 and Figure 4 show the distribution of the respondents by field of employment. The study further revealed that of the respondents, 66.7 % were in the

position of implementing local government activities (civil servants), 25.5% (Councilors) were Policymakers, 1.9% were community leaders, and 5.9% were development partners.

**Figure 5 Respondents Education Levels** 

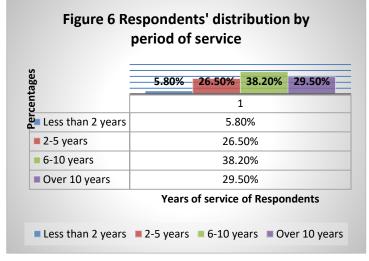


# Fig 5 Respondent distribution by level of Education

Table 3 and Figure 5 above show the distribution of the respondents by level of education. The level of Education of the respondents was found to be good, 45.1% of the respondents had completed University, 29.4 % had

completed Secondary Education levels, 23.5 completed Tertiary institutions 1% completed primary level education, and 1% others. Therefore, the literacy rate among the target population was good, and thus understood the operation of local government and financial Management to a reasonable extent.

Figure 6 Respondents' distribution by period of service



# Fig.6 Respondent's distribution by period of service

Fig. 6 and Table 3 above show the distributions of the respondents' period of service, 5.8 % had less than 2 years, and 26.5 % had worked with the local Government for at least 2-5 years. 38.2 % over 6-10 years and 29.5 % over 10 years. Thus, since the majority of the respondents had work experience of 5 years and above. They were experienced and knowledgeable to provide information relating to the objectives of the study from which the

findings, generalizations, conclusions, and recommendations were made.

# Financial mobilization and service delivery

Respondents were requested to provide their opinions on items related to financial mobilization and service delivery. This was done using 5 Likert scales ranging from strongly agree to strongly disagree. Their responses are presented in the table.

Table 4 Financial mobilization and Service delivery

Variable	Strongly agree	Agree	No comment	Disagree	Strongly disagree
Revenue collection impacts on Local Government operations.	(33.3%)	(50.9%)	(2.0%)	(9.8%)	(4.0%)
Developmental partners (NGOs and CBOs) contribute revenue towards service delivery in Kalaki District Governments.	(25.5%)	(54.5%)	(5.9%)	(12.7%)	(1%)
Borrowing Funds by LGs from financial institutions like banks can contribute towards service delivery in Kalaki District Local Government.	(20.0%)	(48.0%)	(15.7%)	(11.8%)	(3.7%)
Conditional grants contribute towards service delivery.	(35.2%)	(54.0%)	(2.0%)	(7.8%)	(1.0%)
Unconditional grants contribute towards service delivery.	(36.2%)	(50.0%)	(8.8%)	(5.0%)	(00.0%)
Equalization grants contribute towards service delivery.	(34.3%)	(55.9%)	(6.9%)	(3.0%)	(00.0%)
Locally raised revenue contributes towards service delivery.	(36.2%)	(48.0%)	(8.8%)	(4.0%)	(3.0%)

Source: Primary Data 2023

There was a need to statistically establish how financial mobilization affects service delivery for a description of the results in the table above, the researcher decided to combine strongly agree plus agree to mean agree (SA +A =Agree) and strongly disagree plus disagree to mean disagree (SD + D = Disagree). Findings presented in Table 4 above show that 90.2 % of the respondents agree

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#### **Discussion**

The finding that financial mobilization significantly influences service delivery is in line with (Gitonga et al 2021) who submitted that financial mobilization is important for service delivery, Local governments have to generate revenue for the community to demand accountability from its leaders. The system theory also supports the findings that financial mobilization significantly influences service delivery in that input (finance) goes through a process where they are coordinated (mobilized) ultimately to meet the organization's goals. (Githui 2022) stated that financing decisions (acquiring finance) are important for an organization's survival. It should be noted that Local governments have to mobilize their local revenue through taxes and licenses for service provision so that the local community can demand accountability from the elected leaders since they pay taxes for service provision. Revenue mobilization has remained a key factor in revenue generation in local Governments; however, the Local Governments have been left with few options for innovation after the abolition of the graduated tax that used to contribute up to 63.3% of local revenue. This has left most of the Local Governments to depend on remittance from the Central Government thus making it hard for the Local Governments to Finance budget deficits (MOLG, 2007). (Githui 2022) argued that resource mobilization increases as LGs become better equipped to collect taxes in sub-national jurisdictions. The efficiency of revenue collection may also be greater when citizens are involved in decisions taken by LGs through participatory processes. This would be reflected in an increased willingness to pay for services through local

Internal revenues are mainly local revenues such as levies, charges, fees, and fines on licenses and permit in respect of any services rendered or regulatory power exercised by the Local Council, and any other revenue may be prescribed by the local government and approved by the minister and every manager should ensure official receipt, ticket or licenses is issued for all monies paid, revenues are promptly collected and banked and brought to account and all books of accounts updated. However, it should be noted that after the abolition of G-tax local revenue performance has reduced and it constitutes below 5% of the budget every year and this has affected service provision in KDLG. However, one respondent in the Ocelakur sub-county said that, "Though local revenue helps to provide service delivery especially, in local planned projects, its collection is becoming extremely difficult due to political interference and lack of will among the people to pay taxes.

External revenue sources, for Local Government mainly include Central Government transfers to Local Governments (intergovernmental transfers) and donor funding from development partners. Intergovernmental transfers are central government grants to local governments, presented and approved by parliament and paid out of the consolidated fund as unconditional grants,

grants from the Central Government to Local Government contribute towards service delivery and 86.2% of the respondents agree that unconditional grants from Central Government to Local Governments contribute towards serviced delivery. Further results, however, relatively show that 84.2% of respondents agree that locally raised revenue contributes towards service delivery. However, the findings further revealed that 80.4% of the

revenue contributes towards service delivery. However, the findings further revealed that 80.4% of the respondents agree that Development partners (NGOs & CBOs) contribute revenue towards service delivery in Kalaki District Local government. The results further revealed that 68.6 % of the respondents agree that borrowing funds from Local governments from Financial Institutions like Banks could contribute towards service delivery in Kalaki District Local Government. The findings further revealed that 84.2 % of the respondents agree that revenue collection impacts local government operations, and 15.8% of the respondents did not agree

that Equalization grants contribute towards service

delivery in Kalaki District Local Government, while

89.2% of the respondents revealed that their conditional

Although there is an approved revenue enhancement plan to guide the collection of revenue in Kalaki district, revenue collection is not well-performing, and not all the revenue approved by the council is collected; this is so because of poor taxpayer education and sensitization coupled with poor esteem and interest and Inaccurate data upon which revenue is ascertained (District chairperson, sub-county chairpersons, and LGPAC members).

with the statement. This shows that KDLG collects a

relatively low level of awareness that LGs can collect

revenue to finance local priorities.

Financial mobilization increases as LGs become better equipped to collect taxes in sub-national jurisdictions. The efficiency of revenue collection may also be greater when citizens are involved in decisions taken by LGs through participatory processes. This would be reflected in an increased willingness to pay for service through local taxes. Internal revenues are mainly local revenues such as levies, charges, fees, and fines on licenses and taxes.

District state of affairs is in place; the district chairperson and sub-county chairpersons are mandated to produce the state of affairs once a year and debate upon by the council. However, the sub-counties did not have a state of affairs. In the state of affairs, the district chairperson noted that most funding is from the central government in terms of conditional grants, unconditional and equalization grants that constitute about 60% of the budget of FY 2022/2023 and local revenue performance had been poor due to low mobilization and sensitization and finance committee should always mobilize revenue to improve service delivery since some departments depend on local revenue to facilitate operation. Minutes were available but at subcounties, it's of poor quality and mostly not up to date, especially Council and TPC minutes. Government policies and guidelines were available mainly for projects funded by the central government such as NUSAF II, LGMSD, and NAADS and development partners.

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conditional grants, and equalization grants (Constitution of Uganda 1995, Local Government Act 1997 and Local Government Financial and Accounting Regulations 1998) Due to increased responsibilities under decentralization and limited local revenues of local government to provide services, this generates a need for local government to obtain an inter-governmental transfer system. Previous researchers agree that the way inter-governmental transfers are designed, contributes a critical role in the quality and equity of local service delivery, to bridge fiscal gaps, grant design should include tax-based sharing; to reduce regional disparities, there is a need for fiscal capacity equalization and set national minimum standards block transfers and conditions on service standards. Conditional grants consist of money agreed upon by the Local Government and central government for specific programs. Conditional grants from the government are part of local government revenue but are planned for, recorded, and accounted for according to the grant conditions. Conditional grants shall be budgeted following an agreement between the government and the local governments; accountability and reporting for conditional grants are agreed upon with the responsible line ministry or donors (LGFAR, 2007). It's more appropriate for the responsibility of re-distribution and equity to lie with the central government). The World Bank (2004), however, notes that accountability for conditional grants may be poor as citizens may not have adequate information on the grants since they are not the specific taxpayers and the grants have conditions and guidelines which make it difficult for communities to follow the utilization of funds.

Donor funding to local government is mainly conditional grants for specific sectors or projects. The Local Governments that receive donor funds ensure that those funds are spent solely on the objectives and activities specified in the agreement between the donor and respective local governments. Donor funds are treated according to the conditions attached /agreed upon and separate accountability statements are submitted to the donors by the terms agreed upon, which include the format of reporting where necessary, and copies of the statement are given to the auditor general, the minister and Resident District Commissioner (LGFAR, 2007).

Unconditional grants are paid to the council to finance the council's decentralized services and are considered part of the local government budget, to be spent on priority program areas (LGFAR, 2007). The World Bank 2004, reports that the central policies must consider local conditions and capacities. The discrepancies existing amongst Local governments can be addressed through unconditional grants to improve service delivery.

It also observes that when LGs. have access to unconditional grants with powers to adjust the allocations to budget items independently, it enhances the efficiency in the public sector finances and the quality of services delivered. IMF (2006), however, reports that corruption and poor financial management at all levels in Uganda have called for conditions and stringent requirements and

this weakened the ability of Financial Decentralization to improve quality service delivery. Local Governments may be permitted to borrow for legitimate infrastructure purposes if they can service their debt without requiring assistance from higher governments however proper debt and borrowing policy is crucial to reduce local spending for continuing services including those that are crucial for the community (education, poverty reduction, public health, public safety, water and sanitation and roads. Although borrowing can be an excellent way to finance long-term capital infrastructure, it can create continuing problems of debt servicing/management due to high-interest rates unless local governments facilitate local borrowing by pooling risk, to obtain lower interest costs and provide technical efficiencies in borrowing.

# Limitations of the study

Limited Access to Information. Due to the lockdown, collecting information from certain stakeholders and offices has been limited hence a limitation to the study, the researcher had to facilitate individual-level meetings with the study sample to obtain the information required. There is also limited literature about credit modeling especially using Kaplan Meir hence a limitation to the study, this prompted the researcher to engage in online libraries and privet and public libraries for information.

#### **Conclusion**

The alternative hypothesis was accepted. This implies that efficient financial mobilization influences the level of service delivery in this district. The positive relationship meant that a directional change in the financial mobilization led to a similar positive directional change in the level of service delivery. The results also show that most funding is from the central government in terms of conditional, unconditional, and equalization grants. However, managers have to coordinate/follow the releases so that what is planned and approved is implemented however local revenue should be mobilized by political leaders, especially the trading license, hotel tax, and local service tax to increase the contribution of local revenue in the implementation of decentralized services. The study confirmed that financial mobilization had not been efficiently utilized, the central government does not even release 100% of the allocated IPFs (Indicative Planning Figures) and there has always been a revenue shortfall at the end of each financial year hence some activities are not implemented due to that, this partly contributed to low level of service delivery.

#### Recommendation

District council should identify more revenue sources to increase the local revenue base, Boda-Boda tax should be introduced since they earn income, and more weekly markets in Kakure, Ocelakur, and Apapai Sub-Counties should be supported to kick off to improved local revenue. Central government should reintroduce the G-tax so that revenue based on local government increases; when the community contributes towards service delivery the

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government is accountable hence improving service delivery.

The district finance committee should move to subcounties to mobilize revenue so that revenue shortfall is reduced and approved activities implemented. The chief administrative officer should ensure that budgeted revenue is collected and bank for council activities.

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# **Acknowledgment**

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# **List of Abbreviations**

ANOVA Analysis of Variance

MOFPED Ministry of Finance and

**Economic Development** 

LGA Local Government Act
LGFAR Local Government Financial and

Accounting Regulation

CAO Chief Administration Officer CBOs Community-Based

Resident

Kalaki

Statistical Package for Social

District

Organizations

RDC

Commissioner

SPSS

Scientists KDLG

Government

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The study was not funded.

#### **Conflict of interest**

The author had no conflict of interest.

## **Author Biography**

Ayeto Beatrice, master's student of business and administration at the School of Graduate Studies and Research, Team University.

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