RELATIONSHIP BETWEEN MUNICIPAL GOVERNMENT REVENUE COLLECTION AND SERVICE DELIVERY IN RUKUNGIRI MUNICIPALITY. A CASE STUDY DESCRIPTIVE, CROSS-SECTIONAL RESEARCH DESIGN.

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ABSTRACT.

Background.
Aim: To determine the relationship between municipal government revenue collection and service delivery in Rukungiri Municipality.

Methodology
A case study, descriptive, cross-sectional research design was used for this study. The study adopted both qualitative and quantitative approaches. A case study design was adopted because it enabled the researcher to carry out an in-depth investigation into the concepts under study. The entire population of Rukungiri Municipality is targeted in this research. Also, the municipality has 51 civil servants/technical staff, 20 political leaders (councilors) at municipal and Division levels, 20 taxpayers, 7 service providers, and 25 community projects' beneficiaries. This is based on different stakeholders' information relevance in their respective positions. Therefore, the population of the study was 1400 people. A sample of 302 respondents were selected

Results
One of the findings mentioned is the importance of local revenue in decentralized societies. While it's true that local revenue plays a significant role in financing local government operations and service delivery, it is important to consider the capacity of local governments to effectively collect taxes. Many local governments in developing countries face challenges in revenue collection, including limited tax bases, weak tax administration capacity, and high levels of tax evasion and informality. Therefore, simply relying on local revenue may not be sufficient to meet the financing needs of local governments and ensure adequate service delivery.

Conclusion
The findings indicate that there was a positive and moderately strong relationship between revenue collection and service delivery (r = 0.719). This relationship implies that the municipality is using its collected revenue to fund its expenditures for service delivery.

Recommendation
Strengthen local revenue collection: Rukungiri Municipality should enhance its capacity to collect local taxes and fees efficiently. This can involve investing in modernizing revenue collection systems, training staff, and conducting public awareness campaigns to ensure compliance.

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BACKGROUND OF THE STUDY.

Taxes constitute a big portion of local revenue in all Local Governments (Prosper 2007). Taxes assigned to local governments include; Trading licenses, local service tax, hotel tax, property tax, and other operational and occupation permits payable to local authorities. Levying/valuation/assessment and adjustment of rates may be done by particular local governments in their respective areas of jurisdiction as directed by the Minister (Local Government Act, 2005)

According to Nene (2019), most decentralized societies prove their worthiness and capacity through local revenue. This in most cases is dependent on local taxes. It is also argued that resource mobilization capacity makes Local Governments better equipped to collect more taxes. The efficiency of revenue collection may also be greater when

stakeholders are involved in decisions taken by Local Governments through a participatory approach. This would be reflected in the willingness to pay taxes with the hope of attaining social services (Robinson, 2018).

Studies on fiscal decentralization have confirmed that there is a need to emphasize the actual degree of autonomy that local governments have over their revenues (Nuwahereza, 2018). One way to model the interaction between Local and Central Governments where both have real fiscal authority to tax and spend is as a game played by two levels of governments (Rosette, 2018). As is always the case, the results may depend on the order of the moves and other details that have no clear real-world parallels. Thus, it is difficult to know how useful those metaphors are.

Sanogo (2019), adds that one problem with overlapping tax bases is that the tax rate set by each level of government creates vertical externalities by reducing the tax base of the other level. This competition may lead to tax rates that are too high. There is such a vertical externality in the US and state taxes rise in response to federal tax increases on cigarettes and gasoline (Mwiathi et al, 2018).

As a practical matter, in most poor countries, usually, the only sub-national jurisdictions with a significant tax base are the major municipalities (Joseph & Williams, 2022). Thus, the governance outcomes of decentralization depend on the design of fiscal transfers to regions' or constituencies' grants, conditional or otherwise. Tax administration should ideally be based on fiscal and administrative transparency. Government budgets and expenditure programs need to be disclosed to the public (taxpayers) to know how tax revenues will be spent (John, Selaelo John, & Khutso, 2022).

A good sub-national tax system is critical to an effective and sustainable system of inter-Governmental fiscal relations a need that has become increasingly important around the world as more and more public services are being delivered through sub-national Governments. In most developing countries, potentially sound and productive taxes exist and are suitable for regional and local Governments. They include property taxes, motor vehicle taxes, income taxes, VAT, business taxes, and others.

METHODOLOGY.

Research Design.

A case study, descriptive, cross-sectional research design was used for this study. The study adopted both qualitative and quantitative approaches. A case study design was adopted because it enabled the researcher to carry out an in-depth investigation into the concepts under study. Both qualitative and quantitative approaches were employed to come up with the necessary and relevant research findings. With the quantitative approach, the researcher was involved in analyzing primary data from the field using specific statistics while the qualitative approach was applied in the discussion of quantitative findings about interview results and literature of different authors to conclude the theme of discussion (Peers, 2016).

Study Population.

The entire population of Rukungiri Municipality is targeted in this research. According to UBO (2020), Rukungiri Municipality has an estimated population of 1249 people. Also, the municipality has 51 civil servants/technical staff, 20 political leaders (councilors) at municipal and Division levels, 20 taxpayers, 7 service providers, and 25 community projects' beneficiaries. This is based on different stakeholders' information relevance in their respective positions. Therefore, the population of the study was 1400 people.

Sample size selection.

A sample of 302 respondents was selected as shown in Table 1, below using Krejcie & Morgan's (1970) table of determining the sample size using different sampling techniques deemed suitable for the study by the researcher.

Table 1 Sample size selection.

Respondents	Population of the study	Sample size	Sampling technique
Municipal H.O. Ds	6	6	Purposive sampling
Municipal councilors	20	15	Simple random sampling
Division staff	15	12	Purposive sampling
Taxpayers	1249	210	Census
Service providers	7	4	Purposive sampling
Project beneficiaries	103	55	Simple random sampling
Total	**1400**	**302**	

Source: Human Resource Section-Rukungiri Municipality for population (2022) and guided by Krejcie and Morgan (1970) for sample size.

Sampling Techniques and Procedure.

Random and non-random techniques were used. This was because both qualitative and quantitative approaches were applied. Under random sampling techniques, all individuals had equal chances of being selected.

Under non-random sampling techniques, purposive sampling was utilized. The major reason is that the individuals that were studied have special/ important information for the research

Census sampling was used to systematically collect and record information from the selected members of the population.

Data Collection Methods.

Both quantitative and qualitative techniques were used for this study. According to Amin (2005), the triangulation of both data collection methods was helpful; because results from one method helped to inform the others while at the same time neutralizing any inherent bias. The three commonly used methods for data collection were questionnaires and interviews (Sekaran, 2003, p219). For this study questionnaires and interviews are the two methods that were used for data collection, they were often mixed methods for studying investigation according to Lai and Waltman (2018), and because of their efficiency and convenience (Sekaran, 2003; Amin, 2005). A documentation review was also done and a general observation.

Questionnaire Survey.

This involved written items requiring the opinions of the respondents in writing. The aim was to collect a range of information in a short period. The questionnaire enabled the researcher to reach a large number of respondents in a relatively short time. This was very suitable since the majority of the respondents were literate (Onen, 2008).

Interviews.

Face-to-face verbal communications were organized to acquire the opinions of individuals. This method was preferred for these categories of respondents. The researcher carried out an in-depth investigation for detailed probing about the research matter. This way, information that was directly observed was probed with direct guidance and controlled by the researcher.

Documentary Review.

This involved a critical examination of both public and private documentary information. This method was known for its convenience as documents can be carried by the researcher conveniently. The study involved the review of both internal and external documents to obtain information related to the research area. The documents were studied and reviewed about the set objectives of the study and the documents included; journals, articles, internal and external audit reports, budgets, and work plans.

Data Collection Instruments.

A range of instruments were employed to the effect that they were as many as the methods of data collection themselves.

Questionnaires.

A questionnaire survey is a pre-formulated written set of questions to which respondents record their answers usually with closely defined attitudes. While questionnaires provided evidence of patterns amongst large populations, qualitative interviews often gather more in-depth insights into respondents' attitudes, thoughts, and actions (Kendall, 2008). Mugenda and Mugenda (1999) contend that questionnaires enable respondents to answer without bias, are at a low cost, and can conveniently reach many people in a short period. These were documents with questions and statements requiring responses.

They were distributed to individuals and answered in writing. This was convenient on the part of the respondents as answers would be given in free time and collected later. This was convenient on the part of the respondents as answers will be given in free time and collected later.

Interview Guide.

Questions to be asked by the researcher were pre-set and were interpreted or re-phrased by the researcher depending on the ability to acquire the information required. These were used on key informants. This tool was preferred for these categories of respondents because the researcher needed to carry out an in-depth investigation for detailed probing.

Documentary Review Guide.

This involves a list of items that were sourced from each document. Information was gathered by reviewing the records of the municipal council which included the budgets, development plans, work plans, and employee retention plans and this was done with the use of a documentary review guide formulated according to the

study objectives. This eliminated the chances of time wastage in irrelevant sections.

Quality control.

Validity.

The validity of the questionnaires was established using the content validity test. Using the ratings, the content validity indices were computed. The Cronbach Alpha method of internal consistency was used to compute the validity of the measures of the variables under study using various questionnaire items administered to respondents (Kothari, 1990). To ensure greater chances of data validity, the questionnaires were reviewed with the research supervisor for expert input. A content validity index (CVI) was determined by dividing the relevant questions by the total questions (CVI=n/N) (8/10). The researcher continued with the questionnaire if the Content Validity Index was greater than 0.7. This was because it is considered a good measure of validity.

Reliability.

Gay (1996) defined reliability as the degree of consistency that the instrument demonstrates. After pilot testing in the field, the reliability of the instrument, on multi-item variables was tested via the Cronbach Alpha Method provided by Statistical Package for the Social Scientists (Foster, 1998). The researcher used this method because it was expected that some items or questions would have several possible answers.

According to the Cronbach Alpha Coefficient Test (Cronbach, 1971), the questionnaire was considered reliable since all the coefficients in Table 3 were above 0.7 which was the least recommended CVI in survey studies (Amin, 2004; Gay, 1996).

Procedure of Data Collection.

After modifying the instrument, the researcher secured a letter of introduction to assist in proceeding with the study. Two research assistants were selected to help in the distribution and collection of questionnaires to and from respondents. Quantitative and Qualitative data was collected from various respondents using questionnaires, interviews, documentary reviews, and general observation.

Data analysis.

This involves organizing and interpreting the data generated. The data was organized, and edited to ensure completeness, uniformity, and accuracy. The answers to the different questions will be also coded and classified into mutually exclusive, exhaustive, and representative categories.

Quantitative data Analysis.

Quantitative data analysis involved the use of both descriptive and inferential statistics in the Statistical Package for Social Scientists (SPSS). Descriptive statistics entailed the determination of means and measures of dispersion such as frequencies, percentages, and standard deviations. Data was processed by editing, coding, entering, and then presented in comprehensive tables showing the responses of each category of variables. Inferential statistics included correlation analysis using a correlation coefficient and regression analysis using a regression coefficient to answer the research questions.

According to Sekaran (2003), a correlation study is most appropriate to conduct the study in the natural environment of an organization with minimum interference by the researcher and no manipulation. A correlation coefficient was computed because the study entailed determining correlations or describing the association between two variables (Oso & Onen, 2008).

Qualitative data Analysis.

Qualitative data analysis involves both thematic and content analysis, and, is based on how the findings relate to the research questions. Content analysis is used to edit qualitative data and reorganize it into meaningful shorter sentences. Thematic analysis was used to organize data into themes and codes as identified (Sekaran, 2003). After data collection, information of the same category was assembled, and their similarity with the quantitative data was created, after which a report was written. Qualitative data was interpreted by composing explanations or descriptions from the information. Qualitative data was illustrated and substantiated by quotations or descriptions.

Measurement of variables.

The questions have been arranged in such a way that they allow the respondents to express the extent to which they agree with the relationships between the dimensions of fiscal decentralization and service delivery.

This was arranged on the Likert scale of five to one since the hypotheses are stated in the negative. Strongly agree (5), agree (4), Not sure (3), disagree (2) and strongly disagree (1). The respondents ticked against the scale that expresses their utmost view of a particular statement. Upon running the analysis, classical assumptions were checked for the use of certain techniques. Interval scales were used in measuring all the variables. Both Univariate and multivariate analyses were applied. This enabled the measurement of single and cross-tabulation of results across variables.

RESULTS.

The response rate for the study.

Table 2: Response rate.

Respondents	Questionnaires issued and interviews scheduled	Questionnaires returned and interviews conducted	Response rate (%)
Municipal H.O. Ds	6	5	83.3
Municipal councilors	15	8	53.3
Division staff	12	8	66.6
Tax payers	210	180	85.7
Service providers	4	4	100
Project beneficiaries	55	50	90.9
Total	**302**	**255**	**84.4**

According to findings, of the 302 target respondents, only 255 fully completed the questionnaires and were interviewed. Therefore, the response rate of the study was 84.4%, and was in line with Amin (2009). Hence the researcher presented the study findings as the response rate was good.

The researcher used gender, age, marital status, and level of education as demographic characteristics of the respondents and the findings are as follows.

Demographic characteristics of the respondents.

Table 3: Demographic characteristics of the respondents.

Characteristic	Frequency	Percent
Gender		
Male	136	53.3%
Female	119	46.7%
Total	**255**	**100.0%**
Age (years)		
18-35	47	18.4%
36-45	131	51.4%
46+	77	30.2%
Total	**255**	**100.0%**
Marital status		
Single	28	11.0%

Married	212	83.1%
Separated	10	3.9%
Widowed	5	2.0%
Total	**255**	**100.0%**
Level of education		
No education	17	6.7%
Primary	38	14.9%
Secondary	82	32.2%
University	118	46.3%
Total	**255**	
Occupation		
Civil servant	18	7.1%
Politician	15	5.9%
Self employed	222	87.1%
Total	**255**	**100.0%**

According to findings on Gender, 53.3% of the respondents are male, while 46.7% are female. Therefore, the majority of the respondents are male indicating gender equality within Rukungiri District.

Also, findings on age showed that 18.4% of the respondents were in the age group of 18-35 years, 51.4% of the respondents were in the age group of 36-45 years, and 30.2% of the respondents were above 46 years. This indicates that the largest population in Rukungiri Municipality is in the age group of 36-45 years.

Findings on marital Status indicated that 11.0% of the respondents were single, 83.1% of the respondents were married, 3.9% of the respondents were separated and 2.0% of the respondents were widowed. Therefore, the majority of the respondents were married.

Findings on the level of education showed that 6.7% of the respondents had no education, 14.9% of the respondents had completed primary education, 32.2% of the respondents had completed secondary education and 46.3% of the respondents had completed University education. This shows that the largest group of respondents had completed University education.

Findings on occupation showed that 7.1% of the respondents were civil servants, 5.9% of the respondents were politicians and 87.1% of the respondents were self-employed. Therefore, the majority of the respondents were self-employed (local taxpayers and service providers) in Rukungiri Municipality.

Overall, the demographic characteristics of the respondents indicate a diverse sample in terms of gender, age, marital status, level of education, and occupation. This diversity can provide a comprehensive perspective on the study topic of fiscal decentralization and service delivery in Rukungiri District Local Government, Uganda.

Sources of local government revenue in Rukungiri Municipality.

Findings of this section were obtained through interviews with the town clerk. "He said, there are various sources of local revenue for the municipality ranging from transport education entertainment, hospitality, and many others. He added that some revenues collected include;

Property tax
He said, *"This local tax is levied on both residential and commercial properties within its jurisdiction within Rukungiri Municipality".*

Trade license fees
He said that is the fees charged on granting trade licenses to businesses operating within Rukungiri Municipality

Market dues
These dues are collected from vendors and traders operating in the Rukungiri central market. These dues are collected daily, weekly, or every month.

Parking fees
The municipality has a bus and taxi park. From these parks, fees are levied for parking. These are usually charged on commuter taxis and buses.

Entertainment taxes
The municipality also collects tax from entertainment activities such as concerts, sports events, clubs, and cultural festivals held within its jurisdiction.

Permit fees

The municipal also charges fees for various permits, including construction permits, advertising permits, and event permits for activities within the Municipality.

Fines and penalties

The municipality generates revenue from fines and penalties for violations of local bylaws and regulations such as building code violations, and littering fines.

Grants and subsidies

The municipality also receives grants and subsidies from higher levels of government. These are in the form of specific project grants, development funds, or subsidies for specific services like education, healthcare, or infrastructure.

Municipal government revenue collection and service delivery in Rukungiri Municipality.

To explore the relationship between municipal government revenue collection and service delivery in Rukungiri Municipal Council, the researcher used descriptive analysis of responses that were captured using a Likert format scale where 1- Strongly Agree (SA), 2- Agree (A), 3-Not sure (NS), 4-Disagree (D), 5-Strongly Disagree (SD), Mn- Mean, Std-standard deviation.

Table 4: Municipal government revenue collection and service delivery in Rukungiri Municipality.

	Mean	Standard deviation
The collected revenues are utilized to provide important services such as waste management, road maintenance, water and sanitation facilities, healthcare, education, and recreational facilities in Rukungiri municipality	4.1	0.91
Proper financial management and budgeting enable the municipality to prioritize the provision of essential services and implement development projects that are in line with the demands and aspirations of the local population.	4.4	0.6
Municipal revenues are usually misappropriated and diverted from provision of essential services in Rukungiri Municipality.	1.4	0.3
The collected local revenues enable the municipality to maintain and improve existing infrastructure, hire and retain competent staff, purchase necessary equipment and supplies, and respond to the evolving needs and demands of the residents.	1.8	0.8
The municipality is obligated to ensure that the collected revenues are used effectively and efficiently for service delivery purposes through regular financial audits, reporting mechanisms, and public participation in the budgeting process.	4.2	0.3

According to the findings in Table 4, the mean response for the statement "The collected revenues are utilized to provide important services such as waste management, road maintenance, water and sanitation facilities, healthcare, education, and recreational facilities in Rukungiri municipality" was 4.1, indicating that respondents generally agreed that the collected revenues are used for providing essential services. The standard deviation of 0.91 suggests some variability in the responses.

The mean response for the statement "Proper financial management and budgeting enable the municipality to prioritize the provision of essential services and implement development projects that are in line with the demands and aspirations of the local population" is 4.4, indicating strong agreement among respondents. The standard deviation of 0.6 suggests less variability in the responses compared to the first statement.

For the statement "Municipal revenues are usually misappropriated and diverted from the provision of essential services in Rukungiri Municipality," the mean response is 1.4, indicating strong disagreement among respondents. The standard deviation of 0.3 suggests little variability in the responses, indicating a consensus on this issue.

The mean response for the statement "The collected local revenues enable the municipality to maintain and improve existing infrastructure, hire and retain competent staff, purchase necessary equipment and supplies, and respond to the evolving needs and demands of the residents" is 1.8, indicating disagreement among respondents. The standard deviation of 0.8 suggests some variability in the responses.3

Finally, for the statement "The municipality is obligated to ensure that the collected revenues are used effectively and efficiently for service delivery purposes through regular financial audits, reporting mechanisms, and public participation in the budgeting process," the mean response is 4.2, indicating agreement among respondents. The standard deviation of 0.3 suggests little variability in the responses, indicating a consensus on this issue.

Overall, the data suggests that respondents generally believe that the collected revenues in Rukungiri Municipal Council are utilized for important services and that proper financial management and budgeting are in place. There is a strong disagreement with the notion that revenues are misappropriated. However, there is some disagreement regarding the utilization of revenues for maintaining infrastructure and meeting evolving needs. Additionally, there is agreement on the municipality's obligation to ensure the effective and efficient use of the collected revenues through financial audits, reporting mechanisms, and public participation.

Correlational findings on the relationship between municipal revenue collection and service delivery in Rukungiri Municipality.

Table 5: Correlational findings on revenue collection and service delivery

		Revenue collection	Service delivery
Service delivery	Pearson Correlation	0.719**	1.000
	Sig. (2-tailed)	0.000	
	N	255	255

**. *Correlation is significant at the 0.01 level (2-tailed).*

According to the findings, the Pearson correlation coefficients were statistically significant with p-values less than 0.001.

The findings indicate that there is a positive and moderately strong relationship between revenue collection and service delivery (r = 0.719). This suggests that as revenue collection increases, there is also an increase in service delivery. This relationship implies that the municipality is using its collected revenue to fund its expenditures for service delivery.

Regression analysis of municipal government revenue collection and service delivery in Rukungiri Municipality.

Table 6: Regression findings on municipal government revenue collection and service delivery in Rukungiri Municipality.

Model	R	R Square	Adjusted R Square
1 Revenue collection	0.906[a]	0.821	0.824
2 Revenue expenditure	0.796[b]	0.634	0.633
3 Intergovernmental transfers	0.460[c]	0.212	0.212

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	3.051	.000		3.130	.000
	Revenue collection	2.856	.002	.011	2.513	.000
2	Revenue expenditure	2.214	.001	.014	2.115	.000
3	Intergovernmental transfers	1.209	.001	.002	1.284	.000

a. Dependent Variable: service delivery

According to findings on revenue collection, the model shows a strong positive relationship (R = 0.906) with service delivery. This indicates that as the revenue collection increases, the level of service delivery also increases. The high R-square value of 0.821 suggests that around 82% of the variability in service delivery can be explained by revenue collection. This is a significant finding, reflecting the importance of adequate funding for service delivery.

DISCUSSION.

One of the findings mentioned is the importance of local revenue in decentralized societies. While it is true that local revenue plays a significant role in financing local government operations and service delivery, it is important to consider the capacity of local governments to effectively collect taxes. Many local governments in developing countries face challenges in revenue collection, including limited tax bases, weak tax administration capacity, and high levels of tax evasion and informality. Therefore, simply relying on local revenue may not be sufficient to meet the financing needs of local governments and ensure adequate service delivery.

The researchers also highlight the importance of stakeholder participation in decision-making and its potential impact on tax compliance. While participatory approaches can enhance accountability and public trust in local governments, the relationship between taxpayer satisfaction and willingness to pay taxes is complex and influenced by various factors. Factors such as the perceived fairness of the tax system, the quality of public services, and the level of trust in government institutions can all impact taxpayer compliance. Therefore, it is necessary to consider these factors in addition to stakeholder participation when analyzing the relationship between revenue collection and service delivery.

The researchers also discussed the competition and vertical externalities that can arise from overlapping tax bases between different levels of government. While it is true that

competition for tax revenue can lead to higher tax rates, it is also important to consider the potential benefits of tax competition, such as increased efficiency and innovation in service delivery. Moreover, the researchers imply that higher tax rates are inherently negative, but this may not always be the case. Higher tax rates can be justified if they lead to improved public services and overall welfare.

Another point raised by the researchers is the importance of fiscal transfers and grants in supporting sub-national governments. While fiscal transfers can provide necessary funds to local governments, the design and effectiveness of these transfers should be analyzed critically. It is crucial to ensure that fiscal transfers are allocated based on transparent and objective criteria and that they are adequate to meet the needs of local governments. Furthermore, the researchers suggest that tax administration should be based on fiscal and administrative transparency. While transparency is important, it is also necessary to balance it with efficiency and cost-effectiveness in tax administration.

Overall, the researchers provide valuable insights into the relationship between fiscal decentralization, revenue collection, and service delivery in local governments. However, some additional factors and complexities should be considered in analyzing this relationship. These factors include the capacity of local governments to effectively collect revenue, the complexities of taxpayer compliance, the potential benefits of tax competition, and the design and effectiveness of fiscal transfers and grants. By taking these factors into account, policymakers can develop more comprehensive strategies to enhance revenue collection and improve service delivery in local governments.

CONCLUSION.

The findings indicate that there was a positive and moderately strong relationship between revenue collection and service delivery (r = 0.719). This relationship implies that the municipality is using its collected revenue to fund its expenditures for service delivery.

RECOMMENDATION.

- Strengthen local revenue collection: Rukungiri Municipality should enhance its capacity to collect local taxes and fees efficiently. This can involve investing in modernizing revenue collection systems, training staff, and conducting public awareness campaigns to ensure compliance.
- Diversify revenue sources: The municipality should explore alternative revenue streams such as property taxes, user fees for municipal services, and partnerships with the private sector for revenue-sharing arrangements.
- Budget transparency and accountability: The municipality should prioritize maintaining a comprehensive and transparent budgeting system.

This includes publishing budget information, organizing public consultations during budget formulation, and establishing mechanisms for citizens to track expenditures and hold officials accountable.

LIST OF ABBREVIATIONS

CDO: Community Development Officer
CSOs: Civil Society Organizations
CVR: Coefficient of Validity Ratio
DV: Dependent Variables
F/Y: Financial Year
H.O. Ds: Heads of Departments
IV: Independent Variables
LGs: Local Governments
LGA: Local Governments Act
LGFAR: Local Government Financial and Accounting Regulations
LGMSD :Local Government Management of Service Delivery
PAC :Public Accounts Committee
RUGADA: Rukungiri Gender and Development Association
SFG: School Facilities Grant
SPSS: Statistical Package for Social Scientists
URA: Uganda Revenue Authority

CONFLICT OF INTEREST.

The author had no conflict of interest.

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