

RELATIONSHIP BETWEEN REVENUE ENHANCEMENT PLANNING AND SERVICE DELIVERY IN BUTIABA SUB COUNTY; A CROSS SECTIONAL STUDY.

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ABSTRACT.

Background:

This study aims to investigate the relationship between revenue enhancement planning and service delivery in Butiaba Sub County.

Methodology:

The study adopted a cross-sectional design complemented with a qualitative and quantitative approach. The study population was 176 and 124 were formed the sample size was selected using purposive and simple random sampling was elicited using a questionnaire, interview, and documentary review checklist.

Results:

The majority 82% (59) fell below 40 years of age and 18% (13) respondents were above 41 years of age. The results suggest the age representativeness of Butiaba Sub County staff and the local community who engaged in the study. A response rate of 63% was obtained. Key findings suggested a positive significant relationship between revenue enhancement planning (.530) on service delivery.

Conclusion:

The study concluded that untimely revenue enhancement planning and fewer local revenue sources negatively affect revenue management however, fair tax assessment and timely deployment of tax enforcement teams improve revenue collection.

Recommendation:

The following were recommendations made namely; conduct more on-the-job training, provide logistical support to the revenue assessment team, budget and identify untapped revenue sources, conduct more community dialogue meetings, and the need for a more autonomous hiring process. In addition, engaging more actors in budget revenue meetings or conferences avoids late submission of reports and benchmarking.

Keywords: Revenue Enhancement Planning, Service Delivery, Butiaba Sub County

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BACKGROUND.

Revenue enhancement planning can be categorized into the identification of revenue sources, assessment, and enforcement. These indicators have been explained in line with service delivery for instance Article 191 Section 2 of the constitution of the Republic of Uganda stipulates that the fees and taxes to be levied, charged, collected, and appropriated to include rent, rates, royalties, stamp duties, fees on registration and licensing and any other fees and taxes that parliament may prescribe

According to Fjeldstad et al., (2010) while referring to a study in Tanzania found out that LGs needed to meet certain minimum conditions to access development funds. such conditions are intended to reinforce good governance for

instance approved annual plan and budget; submission of final audits on time; no adverse opinion audit certificate awarded to latest accounts of the council; and submission of quarterly financial reports. Such requirements are seen as minimum safeguards for handling funds and aim to entrench accountability on the part of the staff and leaders of the councils.

However, the main sources of 'own revenues' are usually property rates in urban councils, business licenses, market fees, and various use charges, often in the form of surcharges for services provided by or on behalf of the local government authority. This study aims to investigate the relationship between revenue enhancement planning and service delivery in Butiaba Sub County.

METHODOLOGY.

Research design.

This study used the cross-sectional survey design to gather information from a sample of beneficiaries to construct quantitative descriptors of the attributes of the larger population of which the entities are members (Groves et al., 2004), employing both qualitative and quantitative approaches used where the qualitative approach was used to elicit non-numeric information about key events in the research settings and the quantitative approach helped the researcher to obtain numeric facts about the study hence helping the researcher to numerically provide conclusive study findings.

Study population.

The population was 176 respondents and comprised of (1) sub-county chief (1), community development officer (1), fisheries officer, (1) sub accountant and parish chiefs (2) and (170) local community members.

Determining sample size.

A sample size is a subset of a population. The sample size for the study was calculated using Krejcie & Morgan's (1970) Table as cited in Amin (2005:454) and a population of 176 and a sample size of 124 respondents.

Table 1: Accessible population, sample size, and sampling technique.

Category of respondents	Accessible Population	Sample size	Sampling Technique
Sub County Chief	1	1	Purposive
Community Development Officer	1	1	Purposive
Fisheries Officer	1	1	Purposive
Sub Accountant	1	1	Purposive
Parish Chiefs	2	2	Purposive
Local Community Members	170	118	Simple random
Total	176	124	

Source: Butiaba Sub County Records (2021) and determined using Krejcie & Morgan (1970) as cited in Amin (2005)

Sampling techniques and procedures.

Purposive sampling technique.

A purposive sample was used to select respondents who possessed similar characteristics to form a sample. The technique allowed the selection of certain units or cases based on a specific purpose rather than randomly (Tashakkori & Teddlie, 2003). Purposive sampling was used to identify respondents who were used to provide non-numeric information through interviews. The technique was used to select the county chief, community development officer, fisheries officer, sub-accountant, and parish chiefs.

Simple random technique.

Simple random sampling is a technique that is used to select respondents where each respondent was equally chanced to be selected to form a sample. The technique is unbiased and allows the generalizations of findings. This technique was used to select the local community members.

Data collection methods.

The study used three methods namely a questionnaire, interview, and documentary review method to aid data collection. Below are details for each method.

Questionnaire survey method.

The questionnaire method was used to collect quantified data and covered a big area over a short period (Kothari, 2009). The method was used as it was standardized to avoid falsifications of responses. The questionnaire method was short, concise, and precise. The method was used to capture information from a large group of respondents, it's convenient and cheaper in terms of costs involved.

Interview method.

This method involved the use of a semi-structured interview approach to collect qualitative data. The method helped to collect sensitive information about the study which was not possible to get using a questionnaire (Mugenda & Mugenda, 1999). The method was used to collect qualitative

data that cannot be obtained using any other instrument, it helped to obtain more detailed information about the study, however its time time-consuming as information is captured from highly designated respondents and takes more resources to execute as schedules, meetings are always fixed and rescheduled time and again.

Data collection instruments.

The study used three instruments namely a questionnaire, an interview guide, and a documentary review checklist. Details are provided below.

Questionnaires.

This instrument aids the collection of quantified data from the field of study. The questions designed in this instrument were quantified on local revenue management and service delivery. These questions were designed based on a five-point Likert-type scale to measure variables. The five-point Likert-type scale provides less bias in mean, variance, covariance, correlation coefficient, and the reliability of scores (Krieg, 1999). This instrument was used to obtain information from the local community members. In addition, using questionnaires helps to elicit primary information; respondents provide their opinions from alternative answers and also express their feelings about the study.

Interview guide.

This instrument was used to collect qualitative primary information. The instrument was

designed with open-ended questions on local revenue management and service delivery. The instrument guided the researcher where questions were orally read to key respondents where feedback could be obtained and recorded in a notebook. This instrument was used on sub-county chiefs, sub-accountants, and local tax officers

Documentary review checklists.

This instrument was designed in the form of a list of secondary data sources that were reviewed to get information about local revenue management and service delivery. The following documents were reviewed namely Butiaba Sub County revenue reports, peer-reviewed report on financial reports, Local Government Act Cap 243, as Amendment (2010), Butiaba Sub-county Five-Year Development Plan, and Butiaba Sub County Auditor reports for FY 2020/2021 and FY 2021/2022

Reliability and validity.

Reliability.

To ensure that the instrument measures what is supposed to be measured, a test for the reliability of the instrument was done. Reliability entailed identifying a group of ten respondents who were requested to answer the sampled questionnaire. To ensure the effectiveness of the questionnaire, reliability was computed using Alpha Cronbach. The reliability score of 0.5 suggests that the instrument is reliable (Amin, 2005).

Table 2: Reliability outcome.

Variable names	Reliability outcome	Number of questions asked
Local revenue enhancement plan	.940	5
Implementing the enhancement plan	.891	7
Revenue expenditure control	.983	6
Service delivery	.902	8

Source: Field data

The reliability outcomes represented in the above table were over 0.5 as recommended by Amin (2005) therefore the instrument was considered reliable.

Validity.

Validity another quality assurance technique was used to determine that an instrument maximizes

the truth, factual, and worthiness of the instrument and presents the outcome (Golafshani, 2005). Validity was obtained by seeking expertise ratings from one revenue expert, one service delivery expert, and one supervisor. The results were computed using the content validity index (CVI) to control the relevance of the questions in measuring the variables. The validity score of 0.7 and above suggests that the instrument was valid as supported by Amin (2005).

Table 3: Validity outcomes.

Expert	Expert rating	Validity outcome
Revenue expert	26/30	0.86
Service delivery expert	25/30	0.83
Supervisor	26/30	0.86

Source: Field data

The results as presented in Table 3 reveal a validity score of 0.7 which suggests that the instrument was valid as supported by Amin (2005).

Procedures for data collection.

After approval of the research proposal by the School of Graduate Studies and research the researcher was served with an introductory letter to go for data collection in the field which was presented to Butiaba Sub County, office of the CAO for permission. Upon being granted permission, two research assistants were identified and trained to assist in the data collection process. Before actual data collection; one day of training was conducted for research assistants. The research assistants distributed and collected all the questionnaires after they were filled while the researcher fixed appointments from which he directly read and recorded responses in a notebook. All interviews were face-to-face. The exercise lasted two months.

Data analysis.

Analyzing of data was done both qualitatively and quantitatively as indicated below

Qualitative analysis.

Data from all interviews was collected, analyzed, and presented qualitatively. The information was presented narratively using quotes and themes (Teddlie & Tashakkori, 2009). The qualitative findings were used to supplement the data from the questionnaires.

Quantitative data analysis.

Filled questionnaires were collected, sorted, coded, and entered into SPSS a statistical package. The quantified data collected was checked for incompleteness and inconsistency and thereafter descriptive statistics were made namely frequencies, mean and standard deviation scores, and percentages. Additionally, inferential statistics namely Pearson's correlation coefficient was used to establish the relationships between local revenue management and service delivery. The correlation results fall between -1 and 1

where a score falling between 0 and -1 reveals a negative relationship and the scores between 0 – 1 reveal a positive relationship. The results were used to determine the strength and direction of the relationship between revenue management and service delivery. The regression technique was used to determine the variance between the variables under study. The formula presented below was used to compute the Pearson correlation:

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

Where variables x and y represent specific variable scores in the study.

Measurement of variables.

This study used both the ordinal and nominal scales to measure the variables. The ordinal scale was used to measure local revenue management and service delivery. These variables were measured as they are closed questions since these were designed measured based on a five-point Likert-type scale namely SA (5) = strongly agree, A (4)=agree, NS(3)= not sure, D(2)=disagree and SD(1)= strongly disagree. On the other hand, the nominal scale was to measure bio-data variables namely age, and gender among others

Ethical consideration.

The ethical issues to be considered for the study included respondents' informed consent where a formal note was attached to questionnaires and interviews and this guided the study. The issue of bias was avoided where the opinions of respondents were respected hence objectivity. Privacy and confidentiality were observed whereby hence all information provided and anonymity of respondents was respected where their identity was not to be disclosed.

RESULTS.

Response rate.

Out of 118 questionnaires administered, only 72 were returned fully completed constituting a response rate of 61.1% however, all interviews (6) were held constituting a 100% response rate. The score therefore suggests an overall response rate of 63% which according to Amin (2005) is a good representation of a survey population in a given study as it's above a response rate of 50%.

Bio-data of respondents.

Butiaba Sub County respondents were availed with a questionnaire and asked to provide their most appropriate answers to the bio-data questions that were asked about their age, gender, education status, and engagement level among other bio-data variables. They responded and provided their responses as indicated below.

Age category of respondents.

The BSC respondents in this study were categorized based on their age. This was done to establish whether age as a bio-data variable had a bearing on local revenue management and the delivery of local services within the sub-county.

Table 4: The Age category of BSC respondents.

Age of the Butiaba Sub County respondents	Frequency (n)	Percentage (%)
20 – 30 years	36	50
31 – 40 years	23	32
41 – 50 years	4	7
Above 51 years	9	13
Total	72	100%

Source: Field data

Out of the 72 questionnaires returned, findings reveal that the majority 82% (59) fell below 40 years of age and 18% (13) respondents were above 41 years of age. The results suggest the age representativeness of Butiaba Sub County staff and the local community who engaged in the study. Secondly, it can be argued that the respondents were mature enough to provide their views or opinions about revenue management and

service delivery within the content of Butiaba Sub County.

The gender of the respondents.

On the issue of providing their responses on gender, respondents were requested to indicate their gender. The findings are presented in Table 5.

Table 5: Gender of the respondents.

The gender of the respondents	Frequency	Percentage
Female	40	56
Male	32	44
Total	72	100%

Source: Field data

Of the 72 Butiaba Sub County participants who engaged in the study 56% were female and 44% male. The results suggest gender representativeness of respondents who participated in the study on revenue management and delivery of services hence a reflection of gender balance within the Sub County.

The level of education of the respondents.

The respondents involved in revenue management and delivery of services were believed to have attained some responsible education levels. The computed results are provided in Table 6.

Table 6: Education level of the Butiaba Sub County respondents.

Education level	Frequency	Percentage
PGD	1	1
Degree	17	24
Diploma	16	22
Certificate	13	18
Others	25	35
Total	72	100%

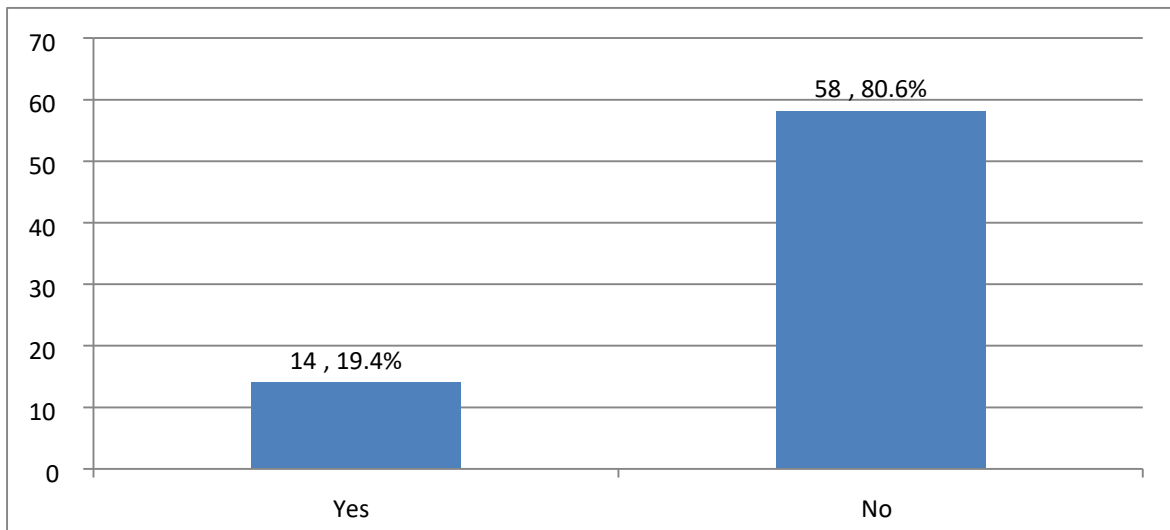
Source: Field data

Results as presented in Table 6 reveal that all respondents had attained some responsible level of education for instance it was found out that 25% had attained a degree and above while 75% had a diploma and below. The findings suggest the education level representativeness of Butiaba Sub County. Secondly, it can be argued that the respondents provided their opinions about revenue management and delivery of services and therefore fairly good and reliable information for the study.

Respondent's involvement in the management of local revenue.

The respondents were asked to indicate whether they were directly engaged in the management of local revenue or not. The numeric findings computed to provide insight into the question are as follows;

Figure 1: Involvement in the management of local revenue.



Source: Field data

Results as presented in Figure 1 reveal that the majority 80.6% of respondents were not directly involved in the management of local revenue and 19.4% were directly involved. The findings suggest the representativeness of respondents who are directly involved in ensuring timely local revenue management and delivery of services in Butiaba Sub County.

Does Butiaba Sub County provide service delivery to the local community?

Opinions were elicited on whether Butiaba Sub County provided service delivery to the local community and the results obtained are presented in Table 7.

Table 7: Service delivered to the Local community.

Service delivery to the local community	Frequency (n)	percentage %
Yes	67	93
No	5	7
Total	72	100%

Source: Field data

Findings on whether Butiaba Sub County provided service delivery to the local community reveal that 93% said yes and only 7% said no which suggests that Butiaba Sub County is still mandated to provide public services, for instance, health centers, roads, markets, sanitation and waste management among others on behalf of Government to the local community (s) within the Sub-county.

Revenue enhancement planning and service delivery in Butiaba Sub County.

Revenue enhancement planning formed dimension one of revenue management. This dimension was categorized into three indicators namely identification of revenue sources, assessment, and enforcement that were used to design questions that were asked on revenue enhancement planning. For interpretation purposes scores, a mean score above three (> 3.00) reveals agree and a score below three (< 3.00) reveals disagree. The standard deviation score of less than one (<1.00) reveals commonalities and above one (>1.00) reveals divergences in opinions. The respective responses are provided in Table 8.

Table 8: Statements about revenue enhancement planning.

Statements about revenue enhancement planning	SD 1	D 2	UD 3	A 4	SA 5	Mean	Std Dev
Revenue enhancement planning is a key component used to ensure timely revenue management	17% (12)	1% (1)	6% (4)	32% (23)	44% (32)	3.08	1.110
Identifying revenue sources helps Butiaba Sub County to realize more local revenue	14% (10)	1% (1)	29% (21)	47% (34)	8% (6)	3.35	1.128
The revenue planning process entails the assessment of how much tax that the local community should pay	18% (13)	6% (4)	4% (3)	24% (17)	49% (35)	3.90	1.090
Tax assessment is fairly done to enable the local community commit itself to paying the tax	25% (18)	8% (6)	42% (30)	22% (16)	2.8% (2)	2.85	1.158
There is enforcement deployed by Sub County to ensure timely revenue collection	19% (14)	5% (7)	49% (35)	19% (14)	6% (4)	3.85	1.122

Source: Field data

Statistical findings presented in Table 8 that revenue enhancement planning is a key component used to ensure timely revenue management with a 76% agreement score, mean

= 3.08, 6% were undecided and 17% disagreed which suggests that timely planning in terms of revenue objectives, setting revenue goals and courses of actions on how much revenue would be

collected among others would increase Butiaba Sub County's revenue base to support the delivery of public services within the Sub-county. To affirm the findings, one interviewee revealed that: *"There is no way a local council can realize local revenue without frequently engaging in its planning that is revenue enhancement planning is a critical activity under budgeting"*

Relative to the above scores, 55% agreed that identifying revenue sources helped Butiaba Sub County to realize more local revenue. This can further be supported by a mean score of 3.35 and a standard deviation score of 1.128 that were computed however up to the tune of 29% were undecided and 15% disagreed. The findings highlight local sources for instance parking and construction fees, and license fees among others as Butiaba Sub County's sources of revenue which to a great extent contribute to the local revenue base that supports the delivery of local services. *"As a local council, we are obliged to collect local taxes that we use as local revenue to support service delivery however such collection is based on the number of identified local sources"*

Statistics representing 73% (mean=3.90) suggest that the revenue planning process entails an assessment of how much tax the local community should pay while 6% of respondents were unaware of the assessment and 24% of respondents disagreed respectively. In addition, 64% of respondents agreed that tax assessment was fairly done to enable the local community to commit itself to paying the tax however, 25% disagreed and 8% were undecided which suggests that BSC local agents elicit information on local businesses, gauge or do assessments on how much

local tax that business operators are due. This increases local revenue collection which is used to facilitate service delivery. To complement the above findings was a Butiaba Sub County official who voiced out that:

"The issue of assessment as a component of revenue enhancement planning, helps the Butiaba Sub County ensure that it properly identifies local revenue sources, provides a timely assessment of revenue and its collection, and ensures debt and credit management. These when well-handled result in improved local revenue bases"

Lastly, under revenue planning mean score = 3.85 68% of respondents agreed that enforcement is deployed by Butiaba Sub County to ensure timely revenue collection, 19% disagreed and 5% were undecided. The findings reveal how Butiaba Sub County considers local revenue as a main source of local revenue and therefore the need to improve its collection through deploying enforcements. In one of the related interviews held, an interviewee observed that: *"The situation is not always good as the local community is time and again made aware to clear their tax obligations on time however, some have failed an action that portrays intent to invade taxes hence were deploy enforcers"*.

Another interviewee said, *"Local revenue collection is not an easy task, to realize local revenue, enforcements must be done and are therefore inevitable yet the sub-county needs local revenue to foster service delivery"*.

Correlation results for revenue enhancement planning and service delivery

The correlation in this study was determined using the Pearson correlation technique and results are provided.

Table 9: Correlation results for revenue enhancement planning

	Revenue enhancement Plan	Service delivery
Revenue enhancement plan Pearson Correlation	1	.530**
Sig. (2-tailed)	.72	.000
N		72
Service delivery Pearson Correlation	.512**	
Sig. (2-tailed)	.000	
N	72	

***. Correlation is significant at the 0.05 level (2-tailed).*

Based on Table 9, the study found that a significant positive relationship existed between revenue enhancement planning and service delivery (.530**) in Butiaba Sub County which suggests that identifying more revenue sources, providing fair assessment and timely enforcement

would provide local revenue to improve service delivery.

Regression results for revenue enhancement planning and service delivery.

The regression analysis was used to determine the variance that revenue enhancement planning had on service delivery at Butiaba Sub County. Below are details that were computed

Table 10: Regression results for revenue enhancement planning.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.530	.281	.270	.86105

a. Predictors: (Constant), revenue enhancement planning

Results presented include R as .530, R squared as .281, adjusted R square as .270, and standard error of the estimate as .86105 using the predictor; revenue enhancement planning. The R² value of .281 suggests a 28.1% variance that revenue enhancement planning had on service delivery in Butiaba Sub County while the remaining percentage of 71.9% could be attributed to other factors not studied. Lastly, revenue enhancement planning was found to have a significant positive effect on service delivery, it can be said that revenue enhancement planning significantly affects service delivery therefore the hypothesis was accepted (h₁) and the null (h₀) rejected.

taxes to be levied, charged, collected, and appropriated include rent, rates, royalties, stamp duties, fees on registration and licensing and any other fees and taxes that parliament may prescribe. The issue of conducting tax assessment enables any tax authority (Sub County inclusive) to come up with the correct tax proportions for any businesses operating locally. In addition, assessments help in determining the expected revenue which can be used to determine the extent of services that can be provided however a fraction of respondents disagreed with the statement which explains tax assessment gaps in terms of skills, competence, and abilities. Secondly, respondents agreed to the fact that is enforcement deployed by Butiaba Sub County to ensure timely revenue collection. This quantified statement links with findings as were presented by Norton and Kaplan (2012) who argue that LGs should ensure that local revenue is well collected through timely enforcement. This task requires setting goals, which has to do with the quality of service with other drivers directed at attaining organization goals. The issue of deploying tax enforcement teams to oversee the collection of local taxes is one of the key paths that can be followed to improve tax collections in localities including sub counties nonetheless, much as respondents agreed to that effect, some disagreed or were undecided which signals a loophole in the revenue enhancement planning. The loophole could be linked to the untimely assessment and logistical support that is required to motivate the local revenue assessment team that is mandated to conduct the assessment. This is a widening gap that needs attention.

SUMMARY OF THE STUDY.

Revenue enhancement planning and service delivery in Butiaba Sub County.

The study established a significant positive relationship between revenue enhancement planning and service delivery (.530**) in Butiaba Sub County therefore identifying more local revenue sources, conducting a fair assessment, and timely enforcement by agents would increase local revenue and improve service delivery. Further to note, revenue enhancement planning was found to have a 28.1% variance in service delivery in Butiaba Sub County. Finally, the hypothesis statement that revenue enhancement planning significantly affects service delivery was accepted.

DISCUSSION OF THE STUDY.

Revenue enhancement planning and service delivery in Butiaba Sub County.

From the study, it was found that 63% agreed that the revenue planning process entails an assessment of how much tax the local community should pay. The findings confirm Article 191 Section 2 of the constitution of the Republic of Uganda of 1995 which stipulates that the fees and

CONCLUSIONS OF THE STUDY.

Revenue enhancement planning and service delivery in Butiaba Sub County
 From the study it's concluded that fewer local revenue sources negatively affect revenue management however, fair tax assessment leads to more tax payments and the timely deployment of tax enforcement teams improves revenue collection.

RECOMMENDATIONS OF THE STUDY.

Revenue enhancement planning and service delivery in Butiaba Sub County

On revenue planning and service delivery, the following are recommended namely:

The study recommends that Butiaba Sub County in line with its finance department consider conducting on-the-job training for key actors tasked to provide assessment for instance parish chiefs. The training will equip the actors with tax assessment skills which could be translated into ensuring effective service delivery

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LIST OF ABBREVIATIONS.

BSC	-	Butiaba Sub-county
CAO	-	Chief Administrative Officer
DV	-	Dependent Variable
FY	-	Financial Year
GOU	-	Government of Uganda
HIV/AIDS-		Human Immune Virus /Acquired Immune Deficiency Syndrome
IV	-	Independent Variable
LGFAR	-	Local Government Financial and Accounting Regulation
LGMSD	-	Local Government management and service delivery

LGs	-	Local Government management and service delivery
OECD	-	Organization for Economic Cooperation for Development
SPSS	-	Statistical Package for Social Sciences
SC	-	Sub-county
UMI	-	Uganda Management Institute
USA	-	United States of America

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CONFLICT OF INTEREST.

The author had no conflict of interest.

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