

**TOPIC: REVENUE COLLECTION STRATEGY AND SERVICE DELIVERY IN
LOCAL GOVERNMENT IN UGANDA**

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S21B33/088

**A DISSERTATION SUBMITTED TO THE SCHOOL OF BUSINESS
IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF A DEGREE OF
BACHELOR OF ACCOUNTS AND FINANCE OF UGANDA CHRISTIAN UNIVERSITY**

September, 2024



**UGANDA CHRISTIAN
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DECLARATION


I do declare that this research report is fill of my original work and the best of my knowledge it has not been submitted or presented for any degree award in any other university

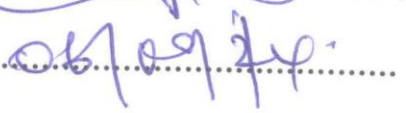
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APPROVAL

I certify that this report has been compiled under my supervision and now ready for further examination.

Supervisor.....  Dr. Oluwole Mami

Signature..... 

DEDICATION

I dedicate this piece of work to all who supported me during my education journey especially my parents, uncles, sisters and friends and as well dedicate it to myself for the efforts I put in.

ACKNOWLEDGMENT

I wish to extend my sincere appreciation to all our lecturers, who willingly dedicated their time towards our success in our education.

I also wish to appreciate my parents for the love and support they have always given to me for this success.

In a special way we thank our friends whose support was very important to the completion of our research report

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ABSTRACT

This research explores the performance of local governments in tax collection and service delivery in Wakiso District, focusing on Kira Municipality. The study employed a cross-sectional design with both quantitative and qualitative approaches. Data was collected through questionnaires and interviews targeting 35 respondents from various departments, including health, finance, administration, and production. The sample size was determined using simple and purposive random sampling techniques.

The findings indicate that a majority of respondents believe the tax payment process is straightforward and transparent, with improved tax collection leading to better local services. Respondents also expressed confidence in the local government's communication regarding tax revenue use and accountability, although challenges in ensuring transparency and efficient service delivery were noted. Gender distribution among respondents was nearly balanced, with 52.9% male and 47.1% female participants, providing a well-rounded perspective on the issues.

Key issues affecting tax collection and service provision include inadequate accountability, delayed service delivery, and challenges in communicating tax revenue usage. The study concludes that while tax collection processes are generally efficient, further efforts are needed to improve transparency, accountability, and service delivery to enhance the effectiveness of local government operations. Recommendations include strengthening communication channels, improving financial transparency, and ensuring timely service provision.

CHAPTER ONE

1.1 INTRODUCTION

This study was about Tax collection and local government service delivery in Uganda. The chapter represents the background of the study, statement problem, objectives, research questions, and significance of the study.

1.2 Background of the Study

The revenue collection strategy of a local government encompasses the methods and processes employed to gather funds from various sources to support public services and infrastructure. Public revenue, which is crucial for the functioning of local governments, includes amounts received from donations, government grants, and local revenues such as market dues, land fees, trading licenses, inspection and plan fees, water revenue, local service tax, taxes on specific services, and local hotel tax (Mutenyo, 2000). Effective revenue collection strategies ensure that these sources are maximized and managed efficiently. According to Helm (1995), service delivery is the deliberate and obligatory decision by elected officials to provide goods and services to the population, which underscores the importance of a robust revenue collection strategy to finance these services adequately..

Service delivery in local government is a critical aspect of national development in Uganda. The public service, as the main implementing machinery, plays a pivotal role in the execution of national development programs and the delivery of essential public services. Effective monitoring and evaluation of these services are crucial for ensuring their efficiency and effectiveness. The National Service Delivery Survey (NSDS) has been institutionalized by the Ugandan government as a key instrument for achieving this goal.

The Role of Public Service

The public service in Uganda is responsible for implementing national development programs and ensuring the delivery of public services across various sectors. These sectors include education, health, road infrastructure, water and sanitation, agriculture, and governance. The effectiveness of the public service in these areas directly impacts the well-being and development of the local communities.

Monitoring and Evaluation

To ensure that public services are delivered efficiently and meet the needs of the population, it is essential to have robust monitoring and evaluation mechanisms in place. The NSDS serves this purpose by collecting feedback from service recipients. This feedback is crucial for assessing the performance of public service delivery and identifying areas that require improvement.

National Service Delivery Survey (NSDS)

The NSDS is a key instrument institutionalized by the Ugandan government to monitor and evaluate the delivery of public services. It provides valuable insights into the efficiency and effectiveness of service delivery across various sectors. By conducting these surveys, the government can gather data on the quality of services provided and the satisfaction levels of the recipients.

Public Service Reform Program

Under the Public Service Reform Program, the Ugandan government has conducted surveys in several key sectors, including:

1. **Education:** Evaluating the quality of education services, infrastructure, and access to educational resources.
2. **Health:** Assessing the availability and quality of healthcare services, facilities, and healthcare personnel.
3. **Road Infrastructure:** Monitoring the development and maintenance of road networks and their impact on accessibility and economic activities.
4. **Water and Sanitation:** Evaluating the availability and quality of water supply and sanitation services.
5. **Agriculture:** Assessing the support provided to the agricultural sector, including access to resources and extension services.
6. **Governance:** Evaluating the effectiveness of local governance structures and their ability to deliver public services.

Tax collection in Kira Division, Wakiso District, has contributed to service delivery by co-funding development projects, such as the Child and Early Nutrition Project in the health sector. Kira Municipality in Wakiso District supports development programs and plans for

modernization, including cultural grants for both higher and lower local governments. Sometimes, tax collections are also used to fund stand-alone projects for the local population. Service delivery refers to the process of providing basic services such as education, healthcare, water, transport, and communication to the public or local people within the country. The locals are the beneficiaries of these services. According to the Secretary of Finance, NANNYONGA RASHIDAH (NUP) who's the deputy mayor as well (2024) , the budget was dominated by the health ministry, education ministry, and road sectors. It was expected that 95% of the funding would come from government transfers, 4.1% from donors and NGOs co-sponsorship, and only 0.9% from tax collection.

Tax collectors face external political interventions that cause deviations from established tax collection procedures and regulations, leading to tax evasion and tax avoidance, and consequently, poor tax collection (Burke, 1964).

1.3 The problem statement

Local revenue collected by local governments enables them to implement their planned budgets and work plans. These governments use the revenue for co-funding capital projects, monitoring programs, and supervising the construction of latrines, classrooms, health centers, and community roads to ensure better service standards (Manor, 1998). However, despite these efforts, the level of service delivery in Kira Division, Wakiso District remains poor. This is evidenced by high maternal death rates, high poverty levels, poor community hygiene, inadequate sewerage systems, substandard or nonexistent dumping sites, water sources, and street lights (Ahmad, 2006). The local governments are responsible for these collections and implementations. However, the situation has not been improved and this may be because of the low level of revenue collected. Revenue collected from sources such as trading licenses, market dues, fines, and fees were also declining tremendously to be effectively utilized to provide the required services to the public. This was evidenced from the various deficit financial budgets of the District for the past three years, which means that the estimated expenditures were more than estimated incomes hence a hindrance to effective service delivery. It was upon such a state affair that the researcher investigates the nature of tax collection on service delivery in Wakiso district.

1.4 Purpose of the Study

The main purpose of the study was to examine the role of tax collection and local government service delivery in Uganda in Wakiso district

1.5 Objectives of the Study

- i) To examine the effect of tax compliance on service delivery in Wakiso district.
- ii) To identify the challenges faced in tax collection in Wakiso district
- iii) To identify the effect of direct taxes on service delivery in Wakiso district

1.5 Research questions

- i) What is the relationship between tax collection and the performance of service delivery in Wakiso district?
- ii) What are the challenges faced in tax collection in Wakiso district
- iii) What are the effects of direct taxes on the performance of service delivery in Wakiso district?

1.6 Significance of the study

The study was to help the researcher and other academicians who would have the interest in searching into a related field by enabling them to get related literature.

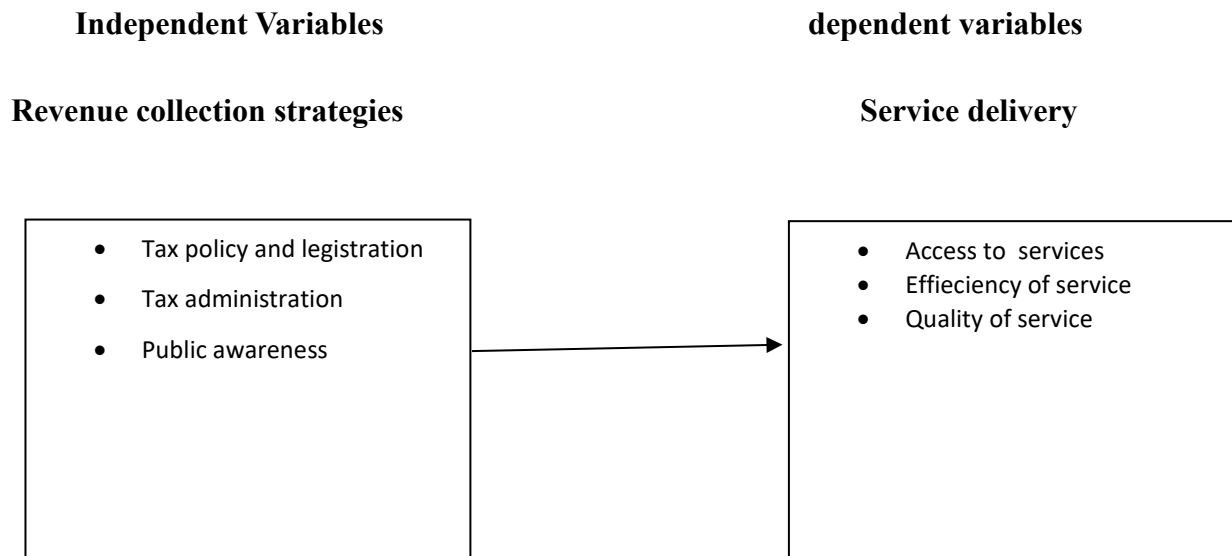
The study also was to help the government to know the problems and challenges faced in tax collection and service delivery.

The study was to help the researcher to establish the causes of fluctuations in the tax collection in Wakiso district.

The study was beneficial to policymakers in Wakiso district and other Local Governments in outcoming a solution to the problems of fluctuations in the tax collections and appraising their performance.

The research was beneficial to other academicians as they might use it for literature review while carrying out research in a similar area.

1.7 Conceptual Framework Of The Independent And Dependent Variables



Source: Adopted from Fitz (1997) and Wadhawan and Gray (2001)

Figure 1: Structure of the Conceptual Framework showing independent and dependent variables

The conceptual framework consists of independent and dependent variables, as well as the independent variable of tax collection and the dependent variable is service delivery.

The independent variable of tax collection was represented by increase in effect of tax compliance, challenges faced in tax collection and the effects of direct taxes (Boyle, 2014). The constraints were measured in the following way; tax collection was measured by tax laws and regulations and therefore high tax compliance means that there were eligible taxes collected and low tax compliance can lead to revenue leakage and therefore governments and tax authorities continually assess these to optimize tax collection and ensure efficient public service delivery.

The dependent variable of service delivery which was represented by health, water and education. The constraints were measured in the following way; service delivery was measured by various global organizations, governments and NGOs often evaluate and compare service delivery for example the human development index which considers the factors of life expectancy, education and per capita income to assess the overall development of the country. These helped the policy makers and stakeholders identify areas for improvement and allocate resources effectively to enhance service delivery in health, education and water.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents an overview of the literature on revenue collection strategy and service delivery in local government in Uganda. A chunk of the benefit theory taxation literature was also looked at. Additionally, it addressed the objective-by-objective literature evaluation conducted by earlier researchers as well as the gaps in the body of prior studies' literature. The purpose of the literature study was to examine the body of research on the impact of direct taxes on service delivery in the Wakiso area, the difficulties associated with tax collection, and the relationship between tax compliance and service delivery. journals, textbooks, and internet resources written by other academics and scholars.

2.2.1 The Tax Benefit Theory

Robert Lindahi, a fink, created this hypothesis in 1960. Benefit Theory holds that taxes should be imposed by the state on people based on the benefits they get. A person has a greater obligation to repay the government for the benefits they receive from the achievements of the state. This approach was criticized for two reasons: first, it went against the fundamental tenet of taxation if the state maintained a certain level of correlation between services provided and benefits gained. In order to pay for government expenses and provide services that benefit all individuals, taxes are primarily required payments made to public authorities (Booker, 2004). Moreover, the majority of the costs incurred by the state were for the general welfare of its residents; therefore, it was unlikely to determine the annual benefit received by a specific person in order to determine the appropriate amount of taxation. This approach suggests that tax payers need to benefit in some way. The main argument against extending the application of the subsidy concept was the free rider issue. Each person can reduce their tax liability by underreporting any benefits they receive from the public good or service.

2.3 Empirical Review

The research objectives listed below served as the basis for the empirical review of the study. We will not delve into the specifics of the revenue streams we collected, which include income tax, property tax, capital gains tax, and local tax.

2.3.1 The effect of tax compliance on the service delivery

Levels of enforcement were used to assess tax compliance (Allingham & Sandmo, 1972; Cowell, 1990). Although it is impossible to fully explain, other factors including government services and other people's perceptions of tax compliance also had an impact. adherence to

taxes Tax compliance is defined as the accurate reporting of tax base, timely filing of returns, and timely payment of amounts owed (Franzoni, 1999). It also refers to the tax payers' fulfillment of their obligations (Kirchler, 2007), which has an impact on the quality of services provided by the government in the Kira municipality in the Wakiso district. As a result, the government is able to raise money to pay for public services like infrastructure, health care, and education. A robust financial foundation from which the government may spend in raising service standards and broadening access to vital services is the result of adequate tax compliance. To ensure sustainable economic growth and improved service delivery in Kira municipality in Wakiso district, Uganda must promote tax compliance. Neglecting taxes can put a strain on government resources, potentially resulting in underfunded public services, inadequate infrastructure, restricted access to healthcare and education, and overall low service quality. (Chesty, 1996) listed the following reasons for the drop in tax collection: politics; retailers not paying taxes due to minority policies; unemployment; and inadequacies in governance that resulted in the local government's inability to provide tax administrator services, making it harder to deal with criminal elements. According to (Yankelevich, 1984), a sizable portion of the populace believes that the tax laws are unfair. Lack of data hampered empirical research on tax compliance. A researcher's access to information is further restricted by revenue authorities' official regard for tax payers' privacy and their refusal to disclose their auditing methodology According to a study by Wadhawan and Clive (2001), unequal tax administration throughout Africa had a significant role in the revenue shortages that encouraged inflationary pressure while depriving governments of funds that supported the provision of public goods. Inefficient tax administration also encourages resort to easier ways to collect taxes on international trade, which results in efficiency losses. According to (Wadhawan and Gray, 2001), theoretical and empirical studies on the reasons why people disregard their legal obligations have been conducted by social scientists from different fields. The obvious direct benefit of effective tax evasion was the amount of money avoided in payments, which included the resources they were able to save. Based on reference group theory, tax evaders justify their actions by claiming that everyone else does the same thing or that the benefits they receive from the government exceed their share of the tax burden. This approach is known as norm neutralization (Grasmick and Scott, 1982; Thurman, 1986; Dickens, 1986).

2.3.2 Challenges facing tax collection and service delivery

The researcher noted that the Wakiso district was experiencing difficulties with tax collection, including the following: monitoring tax collection was difficult, particularly when private collection was being used. This observation was consistent with Kiser's (1994) observation that monitoring the private tax collection process presented a challenge. Furthermore, Svensson (2003) views the task of monitoring tax collection in relation to the goal of reducing all related inefficiencies while 18% were satisfied that the district's revenue collection was hindered by a lack of resources and expertise. There was a problem with late assessments, which occasionally caused delays that interfered with the payment process and made it difficult to perform services on time and collect income. It was discovered that tax collection was also hampered by corruption. This was consistent with Svensson's (2003) observation that tax evasion and corruption were commonplace in developing country tax systems, which increased the monitoring burden and other challenges such as double assessment, higher taxes assessed regardless of the size of the business, and services rendered that were not equal to taxes paid.

2.3.3 Direct taxes and service delivery on local government performances

Colander (2004) defined the functions of any public institution as the state's obligation to grant citizens basic rights in order to carry out its mandate. Whether or whether taxes are paid, this is how the government carries out its obligation to provide state services to the taxpayers.

However, Colander (2004) contended that in order for local governments to fulfill their mandates and provide services, they must do so effectively and efficiently. If there are any exit loopholes in the tax code, corruption in the tax collection system may result in inadequate tax collection services provided by the local government. According to Tayebwa (2007), direct taxation made it possible for all government entities, including local governments, to raise money for spending. In the Wakiso district, several direct taxes were levied on the populace and businesses in order to raise money.

This covers income taxes, such as income taxes and municipal income taxes based on government adjusted gross income, that were imposed based on income earned. According to Ddumba (2001), the local government needs to use an effective direct tax system in order to generate significant sums of money for the payment of public services, including infrastructure, security, health, and education. Since most local governments in the Wakiso district primarily rely on wide taxation for their revenue, taxpayers have been forced to comply with tax demands and keep an eye on how much is being collected in order to fund local governments' service delivery. Vaish (2004) claims that since direct taxes are levied on an individual's income and

property, they cannot be simply transferred to another person and instead have an impact and burden on the same person.

2.4 Gaps in the Literature

According to the papers this study reviews, Kenya implemented significant financial reforms in the 1990s with the goal of enhancing local infrastructure and service delivery. Few research, nevertheless, have been conducted to assess how well tax revenue has improved the quality of services provided by nations. Numerous research on revenue management have consistently shown that corruption may be the most significant factor influencing the provision of services and the ensuing implementation of workable programs intended to raise the living standards of the populace. Following the establishment of national governments in Kenya, these nations were required to produce their own local income in order to support the public with effective services. The majority of reports show that county governments are not collecting enough taxes. The purpose of this study was to assess the variables affecting tax collection in Ugandan county governments.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

The research design, study population sampling frame, sampling design and selection, information processing techniques, and information analysis are all included in this chapter. Study limits, validity and reliability, and ethical considerations.

3.2 Research design

According to some definitions, a research design is a set of guidelines for gathering and analyzing data in a way that attempts to balance relevance and study objectives. It serves as the guide for gathering, calculating, and analyzing data (Kothari, 2003). The study employed a cross-sectional research approach, in which data from respondents was gathered once from the representative population at a specific point in time. The study also made use of mixed-method research, which combines quantitative and qualitative research techniques (Creswell, 2012). Questionnaires were used for the quantitative investigation, and interviews were used for the qualitative research. The study was conducted in the Wakiso district, and the respondents were chosen from among the district's employees, both senior and junior. They came from a variety of departments, including the health department (2 employees), the finance department (3 employees), the town council (including members 01 and LC3), the administration department (5) and the production department (4 employees from the works department).

The population size was calculated using the total number of targeted respondents, (35) respondents.

Table 1: The size of the sample and the target population

Category	Population	Sample Size Estimate	Sampling Techniques
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Health Department	4	1	Purposive sampling
Finance Department	5	2	Purposive sampling
Chairperson	1	1	Census sampling
Administration	6	2	Purposive sampling
Production Department	4	1	purposive sampling
Town council Councilors	6	2	Purposive sampling
Works Department	5	2	Census sampling
Support Staff	4	1	purposive sampling
Total	35	12	

Source. Primary information, 2023

3.3 Sample size:

According to Curtis et al. (2000), a sampling technique ought to originate from the conceptual framework and produce comprehensive data on the phenomenon being studied; Make it possible to draw logical conclusions and reliable justifications; additionally, be morally and practically sound. The study was to be carried out on a sample of 30 respondents, as can be seen in the above table (10 quantitative replies and 7 key informant interviews). Kabuye (2015) used Crecy & Morgan's (1970) table as the basis for the sample approach. How is the sample size determined?

30-person sample size

$$\text{Sample size} = 35 / [1 + 35(0.05)^2]$$

$$= 32 \text{ respondents'}$$

3.4 SAMPLE DESIGN

Simple and purposive random sample techniques were employed in the study.

3.4.1 Simple Random Sampling

Using this method, every member of the limited population had an equal chance of being selected for the sample (Ashley), since the target respondents were involved in or knowledgeable about Uganda's local governments' involvement in providing services and tax collection. By doing this, any potential bias resulting from research that favored particular demographic members was eliminated (Stephanie, 2014).

3.2.2 Purposive Sampling

This method was used when there were few respondents in a particular sector and members were chosen based on their technical understanding of the study's objectives (Tongro, 2007).

This approach was beneficial as it facilitated the rapid delivery of a desired sample (Palys, 2008).

3.5 Methods of Information collection

3.5.1 Questionnaires

Utilizing statistical analysis, the questionnaire method was employed to produce quantified outcomes. Using this strategy, the researcher can obtain both closed-ended and open-ended questions about local governments' revenue collection in the provision of services. According to Amin (2005), the questionnaire approach enables the distribution of surveys that respondents can complete whenever it is most convenient for them. It was an approach that was far less expensive and enabled data collection from a larger sample of respondents. The financial manager was the recipient of the questionnaire.

3.5.2 Interview Method

By speaking with the subjects verbally, the researcher intended to collect data. Speaking with the respondents verbally improves and starts a dialogue that is intended to gather information between the researcher and the responder.

This approach was chosen because it further fosters an explanation-focused environment in which information can be obtained from the parish leaders, councilors, tax collectors, senior financial secretary, and revenue officer.

3.6 Information Sources.

The information used by the researcher came from both primary and secondary sources.

Primary source; In this situation, the information was gathered through questionnaires and an interview guide. Primary information is data that has been gathered by a researcher through procedures such as surveys and interviews with first-hand sources (Stephanie 2018). Two sections make up the questionnaire in order to guarantee data collection, validity, reliability, and in-depth understanding of the statistical variable. The first portion examined the demographics of the respondent's profile, which included details like gender, age, education, and department of service; the second component was made up of structured questions that were created in accordance with the study's goals.

Secondary source:

Reviewing previously published reports from the Uganda Investment Authority, including progress reports, will yield secondary data. Additional secondary data are gathered from newspapers, electronic journals, and written study projects. This data is crucial because it

allows the researcher to add to the information gathered from respondents, increasing the sample size and ensuring the validity of the research findings. (Tran and others, 2013)

3.7 Information Collection Instruments

3.7.1 Interview guide

A semi-structured interview will be used in the study, with the primary focus being on tax collection and local government service delivery. The interviewer read the questions to the participants as they recorded their answers using the equipment (Cres well 2013).

3.7.2 Questionnaire

Closed-ended questions were used in the design of this instrument. It was applied to gather quantitative data on tax collection and service provision. The test asked participants to check the appropriate option and complete a questionnaire by jotting down questions. The responders have not been subjected to coercion, payment, or bribery, and they will be willing to supply the required information.

3.8. Limitations of the study

There was a chance that this study wouldn't have enough trustworthy data. This was a result of their responsibilities, as some respondents did not understand the idea of training. To ensure the information was significant, the researcher did, however, restrict the scope of the analysis. The cross-sectional nature of the study made it difficult for the researcher to gather sufficient data. This was due to the fact that data was gathered quickly, making it difficult to establish a causal relationship between tax collection and the provision of local government services in the Wakiso area.

CHAPTER FOUR

PRESENTATION, ANALYSIS, AND INTERPRETATION OF INFORMATION

4.1 INTRODUCTION

The results of the assessment of local governments' performance in tax collection and service provision are shown in this chapter. By means of information interpretation and analysis by the aid of questionnaires in addition to the observations and interviews done for the research, the researcher attempted to address each of the research topics in the first chapter. The researcher makes recommendations and conclusions based on these findings.

4.2 Rate of Response

Out of the 35 questionnaires that the researcher distributed, 17 were filled out and used in the study. In the Wakiso district, which encompasses Namugongo, Kira, Kyaliwajala, Naalya and other areas, this indicates a 56.67% response rate, whose mission is to provide high-quality services to local communities in order to raise living standards throughout the district. Its vision is to create a thriving district that benefits everyone the provision of prompt, high-quality social services for sustainable development is the primary objective of the Kira municipality in the Wakiso area

Table 2: Gender of respondents

Gender of the respondents. Table

	Frequency	Percent	Valid Percent	Cumulative Percent
male	9	52.9	52.9	52.9
Valid female	8	47.1	47.1	100.0
Total	17	100.0	100.0	

Breakdown of the Data:

1. Total Respondents: The table includes a total of 17 respondents.
2. Gender Distribution:
 - Male Respondents: There are 9 male respondents, which constitutes 52.9% of the sample. This percentage is both the valid and cumulative percent, indicating that all respondents in this category are males and that they make up over half of the sample.
 - Female Respondents: There are 8 female respondents, making up 47.1% of the sample. This percentage is both the valid and cumulative percent for females, indicating that this group is slightly smaller than the male group but collectively accounts for the remaining portion of the sample.

Interpretation:

The statistics in the table provide insight into the gender composition of the sample.

Specifically:

Synopsis of Gender Circulation

Table 1.0 demonstrates that out of an over-all 17 respondents, 9 were male {n=9, 52.9%}, accounting for 52.9% of the model, while 8 were female with a representative percentage of 47.1% {n=8, 47.1%}. This circulation highlights a peripheral predominance of male members over feminine respondents.

Comprehensive Breakdown of the investigation

Masculine respondents. Frequency together with Percentage. The male regiment comprises 9 personalities, paralleling to 52.9% of the total respondent puddle. This percentage replicates a slight mainstream, positioning males the overriding gender within this dataset.

Valid percentage. With the valid percent, also at 52.9%, authorizes that this percentage is reflective of the whole valid response obtained, accentuating that the majority of respondents are recognized as male.

Cumulative percentage. The cumulative percent stances at 52.9%, demonstrating that up to this argument in the data set, the male respondents constitute just over half of the over-all rejoinders.

Feminine Respondents. Frequency together with Percentage. There are over eight feminine respondents, conforming to 47.1% of the entire sample. Although to some extent fewer in number equated to their masculine counterparts, that percentage is substantial and nearly equivalent to that of masculine respondents.

Valid Percentage. The valid percentage of 47.1% designates that this percentage is a truthful representation of the feminine respondents within the binding responses.

Cumulative Percentage. The cumulative percentage reaches 100% together with the feminine respondents, suggesting that all respondents have been acknowledged for within the gender circulation.

Proportional or Comparative Analysis

The statistics portray a well-adjusted but slightly skewed gender circulation. The masculine respondents are more numerous than the feminine respondents by a marginal 5.8 proportional points. This trivial predominance of blokes could be reflective of numerous underlying aspects, such as the nature of the schoolwork or the demographic appearances of the model population. The adjacent distribution of genders recommends a relatively well-adjusted perspective in the interior of the sample, though the minor numerical benefit of masculine respondents might impact the generalizability of gender-specific perceptions consequential from the study.

Table 3: Responses on Revenue Collection and Service Delivery in Businesses in Wakiso district Kira municipality

Statements	No	Mean	Std. Deviation
1. The process of paying taxes is straightforward and transparent.	17	4.12	0.831
2. I believe that increased tax collection would improve local services.	17	4.24	0.686
3. The local government communicates effectively about how tax revenue is used.	17	4.12	0.857
4. . There is adequate accountability for the tax revenue collected.	17	4.29	0.772

EXPLANATION

1. The process of paying taxes is straightforward and transparent.

The majority of respondents believe that understanding and paying taxes is simple. The average score of 4.24 indicates that most respondents agree with this assertion. Even while many people found the process simple, a small number of people may have different experiences or concerns, as indicated by the standard deviation of 0.831, which suggests that there is some variety in viewpoints...

2. I believe that increased tax collection would improve local services.

Most respondents firmly believe that improved local services would result from increased tax collection. The smaller standard deviation of 0.686 suggests that most individuals have a generally positive impression of this notion, with little variance from person to person. The mean score of 4.29 indicates a high degree of agreement.

3. The local government communicates effectively about how tax revenue is used.

Respondents generally feel that the local government does a good job of explaining how tax revenue is used, with an average score of 4.12. The standard deviation of 0.857 shows that there is some variation in opinions, meaning that while most people think communication is effective, a few may have different or less favorable views.

4. There is adequate accountability for the tax revenue collected.

The high mean score of 4.29 indicates that respondents firmly believe there is appropriate responsibility for the tax revenue collected. The standard deviation of 0.772 indicates that there is little difference in the majority of people's positive views on this matter.

The process of paying taxes is straightforward and transparent, thereby boosting revenue streams and enhancing service delivery.

The mean score of 4.12 reveals that respondents largely concur that systematic risk evaluations are crucial in spotting and mitigating financial vulnerabilities, which subsequently strengthens revenue collection and improves service quality. The standard deviation of 1.054 points to some diversity in opinions, indicating that while most agree on the benefits, the degree of perceived impact varies. A mean surpassing the midpoint of 4 (on a scale of 1 to 5) underscores that participants generally recognize the significance of these evaluations in advancing both financial and service-related outcomes. For thorough research, delving into the reasons behind varying perspectives could yield valuable insights, particularly regarding how these practices affect different types of organizations or sectors.

I believe that increased tax collection would improve local services, leading to increased revenue and enhanced financial outcomes and service delivery.

With a mean score of 4.24, respondents strongly endorse the notion that risk evaluations are pivotal in guiding better investment choices, which in turn drives revenue growth and enhances both financial performance and service quality. The lower standard deviation of 0.831 indicates a relatively uniform opinion among respondents, highlighting the shared belief in the positive impact of risk evaluations on investment outcomes. This finding suggests that risk evaluations are widely regarded as essential for financial success and superior service delivery. Research could explore quantifying the relationship between improved investment decisions and their direct effects on financial gains and service efficiency across various industries.

The local government communicates effectively about how tax revenue is used., thereby improving revenue collection and service delivery.

The highest mean score of 4.29 reflects the strongest agreement among respondents that risk evaluations are effective in minimizing financial setbacks and reducing write-offs, which bolsters revenue collection and service delivery. The low standard deviation of 0.686 suggests a high level of agreement, emphasizing the critical role of risk evaluations in protecting financial stability and maintaining service standards. This consensus underscores the recognized importance of risk evaluations in safeguarding against financial losses and enhancing service quality. Further research could focus on case studies or financial records that demonstrate the concrete benefits of risk evaluations in reducing losses and improving service outcomes.

Risk evaluations enhance organizational financial performance and decision-making, contributing to better revenue collection and service delivery

The mean score of 4.12 indicates broad agreement that risk evaluations improve both financial performance and decision-making, which in turn benefits revenue collection and service delivery. The standard deviation of 0.857 points to some variation in opinions, suggesting that while the overall benefits are recognized, perceptions of the impact may differ. For a comprehensive analysis, research could examine the specific ways in which risk evaluations

drive better financial decisions and service delivery, offering deeper insights into the mechanisms behind these improvements.

Table 4: regression analysis

Regression analysis between revenue collection and service delivery of Businesses.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Change	Square F Change	df1	df2	Sig. F Change
1	.765 ^a	.586	.558	1.62363	.586	21.204	1	15	.000

Source: Primary data

Explanation

Correlation Coefficient (R Value: 0.765)

The R value, often referred to as the correlation coefficient, measures the strength and direction of the linear relationship between the predictor variable (liquidity risk) and the outcome variable (service delivery). In this context, an R value of 0.765 suggests a robust and positive correlation. This indicates that as liquidity risk increases, service delivery tends to improve, implying that effective management of liquidity could potentially enhance the quality of service provided.

Coefficient of Determination (R Square: 0.586)

R Square, or the coefficient of determination, indicates how well the independent variable (liquidity risk) explains the variation in the dependent variable (service delivery). An R Square value of 0.586 implies that approximately 58.6% of the variation in service delivery can be attributed to changes in liquidity risk. This substantial proportion underscores the importance of liquidity management in shaping service outcomes. However, it also indicates that 41.4% of the variation is due to other factors not included in the model, suggesting that service delivery is influenced by multiple variables.

Adjusted R Square (0.558)

The Adjusted R Square modifies the R Square value to account for the number of predictors in the model and the sample size, providing a more accurate representation of the model's explanatory power. With an Adjusted R Square of 0.558, the model maintains strong explanatory power even after adjusting for potential inflation due to model size or additional predictors. This indicates that the model is robust, and the relationship between liquidity risk and service delivery is not likely due to overfitting, suggesting a reliable influence of liquidity management on service outcomes.

Standard Error of the Estimate (1.62363)

The Standard Error of the Estimate measures the average distance that observed values fall from the regression line. In this case, a value of 1.62363 represents the average deviation of service delivery outcomes from the predicted values. A lower standard error would imply a more precise model; however, this value suggests that there is some variability in service delivery that the model does not fully account for, reflecting the complexity of factors that influence service quality as shaped by liquidity levels.

R Square Change (0.586)

R Square Change reflects the improvement in the model's explanatory power when the independent variable (liquidity risk) is introduced. A value of 0.586 mirrors the R Square value, indicating that the overall explanatory power of the model is primarily driven by liquidity risk. This emphasizes the critical role of liquidity management in enhancing service delivery, highlighting its significant impact on the quality and effectiveness of services provided.

F Change (21.204)

The F Change value represents the improvement in the model's accuracy when the predictor variable is included. An F Change of 21.204 suggests that incorporating liquidity risk significantly enhances the model's ability to predict service delivery outcomes. This considerable value, supported by the corresponding P-value (Sig. F Change), indicates that

liquidity risk is a significant factor in determining service quality, underscoring its importance in improving service delivery.

Degrees of Freedom (df1 = 1, df2 = 15)

The degrees of freedom associated with the F Change indicate the number of parameters estimated in the model (df1) and the sample size minus the number of estimated parameters (df2). Here, with df1 = 1 and df2 = 15, the model includes a single predictor variable (liquidity risk) and is based on 17 observations. The simplicity of the model, focusing on one predictor, allows for a clearer understanding, though it might overlook other critical variables that could influence service delivery.

Significance of the F Change (P-value: 0.000)

The P-value associated with the F Change, labeled as Sig. F Change, indicates the statistical significance of the improvement in the model's fit. A P-value of 0.000 (typically expressed as $P < 0.001$) means that the likelihood of the observed F Change occurring by chance is less than 0.1%. This high level of significance confirms that liquidity risk is a powerful predictor of service delivery outcomes, justifying its inclusion in the model and reinforcing its importance in managing and improving service delivery effectively.

Final table

Table 5: ANOVAa

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	55.897	1	55.897	21.204	.000 ^b
Residual	39.543	15	2.636		
Total	95.440	16			

Explanation:

Regression: This row represents the variation explained by the model. The Sum of Squares (55.897) measures the variability explained by the independent variable(s). The Mean Square (55.897) is the Sum of Squares divided by its degrees of freedom ($df = 1$). The F-value (21.204) tests whether the explained variance is significantly greater than the unexplained variance. The significance level (Sig.) of .000 indicates that the result is statistically significant, meaning the model explains a significant amount of the variance in the dependent variable.

Residual: This row represents the variation not explained by the model. The Sum of Squares (39.543) measures the variability left unexplained after accounting for the independent variable(s). The Mean Square (2.636) is calculated by dividing the Sum of Squares by its degrees of freedom ($df = 15$).

Total: This row shows the total variation in the dependent variable, combining both explained and unexplained variances. The Sum of Squares (95.440) is the sum of the Regression and Residual Sum of Squares.

Based on the ANOVA table:

Conclusion:

The regression model significantly explains the variance in the dependent variable. The ANOVA results show an F-value of 21.204 with a significance level of .000, indicating that the model's ability to explain the variance is statistically significant. This means that the independent variable(s) in the model have a substantial impact on the dependent variable, and the model is effective in capturing the relationship between them.

CHAPTER FIVE

DISCUSSION OF OUTCOMEINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter includes the summary of outcomeling's, conclusions, and recommendations of the study.

5.2 Summary of the outcoming's:

The study evaluates local tax collection performance in relation to the service delivery in local governments with specific reference to Kira division in Wakiso district as a case study

5.3 Discussion of the study outcomings according to the objectives of the study.

To examine the effect of tax compliance of the service delivery in Wakiso district.

Tax compliance has been examined in terms of levels of enforcement (Allingham & Sandmo, 1972; Cowell, 1990) the tax compliance cannot be explained entirely but also the tax compliance is affected by other factors such as government services, perception of others tax compliance.

Tax compliance means the true reporting of tax base, timely filling of the return and timely payment of the amounts due (Franzoni, 1999), tax compliance means that the tax payers fulfilling their obligations (Kirchler, 2007) and hence the effect of the tax compliance of the service delivery in Kira municipality in Wakiso district and this therefore the government generates revenue to fund public services such as health care, education and infrastructure.

Enough tax compliance strengthens the government's financial foundation, allowing it to make investments in raising service standards and broadening access to vital services.

For this reason, it's critical that Uganda promote tax compliance in order to guarantee sustainable economic growth and enhanced service delivery in Kira municipality in the Wakiso district. On the other hand, noncompliance with tax laws may put a strain on government resources, possibly resulting in underfunded public services.

(Cheasty, 1996) gave the factors for the decline of tax collection as politics, declining tax bases that are a sharper decline in taxed activities, It is difficult to deal with criminal elements when retailers fail to pay taxes due to minority policies, unemployment, and governance deficiencies that affect tax administrator service delivery in the local government (Yankelovick, 1984). A sizeable portion of the population believes that the tax laws are unfair. A limitation of empirical research on tax compliance is the lack of available data. A researcher's access to information is further restricted by revenue authorities' official regard for tax payers' privacy and their refusal to disclose their auditing methodology.

According to a study by Wadhawan and Clive (2001), unequal tax administration throughout Africa is a significant factor in revenue shortages that exacerbate inflationary pressure while depriving governments of funds for public goods.

In addition, uneven tax administration encourages the use of more readily collected taxes on international trade, which results in efficiency losses (Wadhawan and Gray, 2001). Social scientists from a variety of fields have conducted theoretical and empirical research on the reasons why people fail to comply with their legal obligations or are subject to tax compliance. The obvious direct benefit of successful tax evasion is the amount of money avoided in payments, which includes the resources they were able to conserve.

Reference group theory (Grasmick and Scott, 1982; Thurman, 1986; Dickens, 1986) explains tax evasion as a process of norm neutralization, whereby tax evaders rationalize their dishonesty by believing that others act in the same way as them and/or that the benefits they receive from the government are less than their fair share of taxes.

To determine the obstacles to tax collection in the Wakiso district

Researchers like Kiser (1994), who notes in his study that Kira in the Wakiso district has low local tax collection and that this is because tax collectors are tough, support the study's findings. High administrative expenses, corruption practiced by revenue officers, inadequate sources of revenue, political intervention for example tender defaulters who supported politicians during campaigns are being protected by tax authorities, Tribalism, low incomes and wealth, which decrease the tax base and thus lead to low local tax collection and inadequate service delivery in Kira in the Wakiso district, poor implementation of revenue collection rules and processes, and all of these factors.

To determine how the Wakiso district's direct taxes affect the provision of services

Colander (2004) defined the functions of any public institution as the state's obligation to grant citizens basic rights in order to carry out its mandate. It is how the government carries out its duties to provide state services to taxpayers regardless of whether taxes are paid or not.

Nonetheless, Colander (2004) contends that in order for local governments to fulfill their mandates effectively and efficiently, they must provide services. If, on the other hand, there are corrupt practices in the tax collection system or escape loopholes in the legislation, this will result in inadequate revenue collection for the local government.

According to Tayebwa (2007), direct taxation provides funds for expenditures and revenue for all government institutions, including local government.

The various direct taxes that are levied on the residents and businesses of the Wakiso district provide the district with its revenue.

This includes municipal income taxes, which are based on government adjusted gross income, and income taxes that are imposed based on income earned, such the income tax.

According to Ddumba (2001), in order for the local government to generate a significant quantity of money to fund public services like infrastructure, security, health, and education, it must implement an effective direct tax system.

The majority of local governments in Wakiso district mostly rely on broad taxation for their revenue, which has led to taxpayers not opposing taxes and keeping an eye on how taxes are being collected for the local governments' service delivery.

Direct taxes, according to M.C. Vaish, are levied on an individual's income and property; as a result, they cannot be easily transferred to another person and have an impact and burden on the same person.

5.4 Conclusions.

The type and extent of local tax collection's impact on service delivery in Wakiso district's Kira division are determined by the research findings.

Adequate tax compliance leads to a stronger financial base for the government enabling them to invest in improving service quality and expanding access to essential services.

Local revenue in the Wakiso district encountered a number of difficulties that made it difficult to execute service delivery efficiently, including a lack of resources and expertise, political influence and corruption, difficult monitoring systems, and delayed evaluations.

Finally, the study finds that service delivery in Kira, Wakiso district, is positively impacted by local revenue.

Nonetheless, the Kira division of the Wakiso District faces a number of difficulties with local tax collection, including a lack of resources and expertise, political influence and computation, difficult monitoring systems, and delayed assessments.

The provision of services, such as infrastructure, public libraries, garbage collection, and educational institutions, has benefited from local funding.

According to Tayebwa (2007), direct taxation provides funds for expenditures and revenue for all government institutions, including local government.

The various direct taxes that are levied on the residents and companies of the Wakiso district provide the district with its revenue.

This includes local income taxes, which are based on government-adjusted gross income, and income taxes that are imposed based on income earned, such as the income tax.

Nonetheless, Colander (2004) contends that in order for local governments to fulfill their mandates effectively and efficiently, they must provide services. If, on the other hand, there are corrupt practices in the tax collection system or escape clauses in the legislation, this will result in inadequate revenue collection for the local government.

5.5 Recommendations

The study suggests the following based on the presentation of the study's findings and conclusions in this report:

To ascertain the impact of tax compliance on the provision of services in the Wakiso district Individuals must pay their taxes in order to boost the provision of services, which includes building infrastructure—such as roads, bridges, power, schools, and hospitals—and luring investors and developers to the area in order to grow the tax base.

5.5.1 Sufficient sensitization

To lessen tax evasion and avoidance, people should be made aware of the importance of local revenue in providing services by various media, such as radio, television, and workshops. They should also be informed about the use of their money. License registrations should be digitized. It is advisable to isolate markets and other rental areas in case of an operation's location.

Therefore, those detected operating in this instance outside of the fence lines ought to face the appropriate penalties.

Businesses that have not paid their taxes should be checked by enforcement teams, and appropriate penalties should be applied.

to resolve the issues with tax collection in the Wakiso district's Kira Division.

Finding additional revenue streams to grow the tax base. For instance, some of the Division's operations should begin to pay taxes in order to boost revenue and improve service delivery.

To ease the burden on taxpayers who are unable to pay the entire amount due, taxes should be paid in installments.

Small business owners who pay taxes made this suggestion after they disclosed that their companies are negatively impacted by the amount withheld from them when they choose to pay the full amount.

5.6 Suggested areas for further research

This research examined the sources of local tax revenue, methods to enhance Wakiso district service delivery tax compliance, obstacles associated with local tax revenue collection, and the impact of direct taxes on local government service delivery. However, more research is required to determine local government spending and administrator productivity.

Additionally, in order to reach thorough and extensive results, the study suggests more research be done on;

The Wakiso district's Kira municipality's sources of local income

Additionally, more research needs to be done on how to improve the local government's revenue base.

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APPENDICES

Appendix I:

QUESTIONNAIRE FOR ADMINISTRATORS

Dear Sir/Madam,

I am Buyego Enock Livingstone Registration Number S21B33/088 pursuing a degree in Bachelor of Science in Accounting and Finance carrying out research on the topic “Role of Tax collection and Government Service Delivery in Kira division Wakiso district”, I am requesting to ask some questions with references to my area of study, as a requirement for the award of a degree of Bachelor of Science in Accounting and Finance. All information given will be treated with a high-level degree of confidentiality for study purposes only. Any inconveniences are highly regretted.

Instructions: Please do not write your name on the questionnaire

Where options are given, please choose the right one. For structured questions, and answer in the spaces provided.

Questionnaire for the Community

Dear Respondent, I am Buyego Enock Livingstone, carrying out a research study on the topic “Role of Tax Collection and Service Delivery in Kira Division, Wakiso District.” Your responses will help in understanding the impact of tax collection on service delivery.

Please answer the following questions. All information will be treated with the utmost confidentiality.

Part A: Bio Information

Question	Response Options
1. Marital Status	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Widow
2. Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female
3. Age	<input type="checkbox"/> 20-29 years <input type="checkbox"/> 30-39 years <input type="checkbox"/> 40-49 years <input type="checkbox"/> Above 50 years
4. Do you pay taxes?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part B: Effect of Tax Compliance on Service Delivery

Question	Response Options
5. Do you think there is a relationship between tax collection and the performance of service delivery in Wakiso District?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If 'Yes', what methods are being used?	(Open-ended response)
If 'No', how do you think local revenue can be collected?	(Open-ended response)

Part C: Impact of Revenue Collection on Service Delivery

Question	Response Options
6. Has tax collection helped in service delivery in Kira Division, Wakiso District?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If 'Yes', which services have been delivered?	(Open-ended response)
If 'No', why?	(Open-ended response)

Question	Response Options
7. Are there challenges faced in local tax collection in Kira Division, Wakiso District?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If 'Yes', what are the challenges faced in tax collection? (You can give more than one answer)	<input type="checkbox"/> Lack of awareness <input type="checkbox"/> Corruption <input type="checkbox"/> Inefficient processes <input type="checkbox"/> Lack of resources

	<input type="checkbox"/> Other (Please specify)
If 'No', why do you think so?	(Open-ended response)

Part D: Challenges in Local Revenue Collection

Question	Response Options
8. How are the challenges in question (7) hindering service delivery in Kira Division, Wakiso District?	(Open-ended response)

Likert Scale Questions

Question	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
9. Tax revenue is effectively utilized for public services in my area.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. The process of paying taxes is straightforward and transparent.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. I believe that increased tax collection would improve local services.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. The local government communicates effectively about how tax revenue is used.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. There is adequate accountability for the tax revenue collected.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Feel free to adjust any of the questions or options to better fit your research objectives.