REVENUE ADMINISTRATION AND SERVICE DELIVERY IN LOCAL GOVERNMENTS IN UGANDA: A CASE OF ARUA DISTRICT LOCAL GOVERNMENT

ABSTRACT

Local governments play a pivotal role in promoting development and providing services to the citizens. A sound revenue administration is essential for effective service delivery in local governments. Service delivery involves extending basic services like education, healthcare, water, transport and communication where the end users are the public or local people within the country. Effective service delivery means providing services that meet the needs of the users in the most economical and timely manner. Revenue administration is a process of administering taxes. This includes identifying the tax payers, assessing tax payers and levying reasonable taxes on the tax payers, as well as instituting measures to collect tax revenues from the tax payers and utilized tax revenue to render services. The global picture of service delivery by local governments is not satisfactory. Local governments in Uganda are also replicating the central government inadequacies in providing relevant, timely, responsive, appropriate and sustainable services.

Uganda has been pursuing a range of political, economic, fiscal and social reforms to improve service delivery at the local level. Experience have shown that decentralization system of governance have not recorded a remarkable achievement in service delivery, there is widespread consensus that the quality of local service delivery is undesirable than anticipated in many

districts. Poor state of service delivery have also been reported in Arua district with poor road network, poor state of health and education facilities, poor access to safe and clean drinking water, poor quality administrative structures and attention has been taken to address the problem. The study intended to establish the relationship between revenue administration and service delivery in Local Governments in Uganda, the case of Arua District Local Government.

The researcher used cross sectional research design since the study was carried out at one point in time to examine the relationship between revenue administration and service delivery in Local Governments in Uganda. The study population was 168 employees of the district and a sample size of 119 selected from the different departments and sub-counties within Arua District chosen using Morgan and Krejcie Sample determination table. The research was undertaken after attainment of letter of introduction from MUBS that was presented to the district management for consideration.