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Revenue Mobilisation and Service Delivery in Local Governments in Uganda: A Case Study of Kampala City Council.

The study examines the relationship of the various sources of funding, revenue mobilisation policies and regulations to the quality of service that Kampala City Council delivers under its mandate at its Head Office and the five divisions, namely Kawempe, Nakawa, Central, Makindye and Lubaga divisions.

It observes that service delivery depends on the commitment of both the citizen and the government in meeting their obligations. This commitment is necessary for the required contribution to the public 118

good which is affected by such factors as citizens' trust in others and the trustworthiness of the government as it forms the basis for social co-operation and voluntary compliance with laws and regulations. The study establishes that Kampala City Council needs to review its revenue policies to meet the challenges of the day, institute prudent revenue collection and financial management mechanisms, and stamp out corruption if it is to provide adequate service levels. The study recommends motivation of the work force, conduction of well-designed public sensitisation programmes to educate the public about its obligations towards the local government and also what they should expect when they meet their part of the bargain. It also calls for a critical review of how the decentralisation process affects service delivery in the city in view of the so many challenges.

Key Words: Revenue Mobilization, Service Delivery, Local Governments, Kampala City Council.