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Revenue Management and Service Delivery: A Case Study of Soroti Municipal Council

The study was about revenue management on service delivery in urban local governments in Uganda, taking Soroti Municipal Council as a case study. The study focused on finding out the relationship between revenue management and service delivery in Soroti Municipal Council, facilitated by four objectives that were: To examine the effect of revenue planning on service delivery in Soroti Municipality, to examine the effect of revenue mobilisation on Soroti municipality, to assess revenue collection used by Soroti Municipality and, to ascertain the impact of revenue control on service delivery in Soroti Municipality. The study used a case study research design in which both qualitative and quantitative approaches were employed. The systematic sampling technique was used in selecting respondents from employees of Soroti Municipal Council. The findings on the objective-effect of revenue planning on service delivery, indicate that there is a weak positive and insignificant relationship between the two showing lesser significance of $0.274 > 0.05$ and the correlation coefficient of 0.172, indicating that revenue planning only contribute 17% and 83% is contributed by other factors. On examining the effect of revenue mobilisation on service delivery, it was found out that the relationship between the two is weak and insignificant revealed by a meagre significance of 0.267 and coefficient correlation of 0.111, meaning an 11% contribution to service delivery and leaving 89% accounted for by other factors. The findings also indicate that revenue collection has a weak positive and insignificant relation on service delivery explained by a significance value of $0.128 > 0.05$ and the coefficient correlation of 0.152 implying revenue collection accounts for 15% while 85% is accounted by other factors. On the effect of revenue control on service delivery, the results showed that there is a lesser relationship between revenue control and service delivery witnessed by an insignificant significance of $0.085 > 0.05$ and the correlation coefficient of 0.099, representing 10% contribution and 90% accounted for by other factors. Generally, the study findings show that there is a positive relationship between revenue management and service delivery but it is weak and insignificant. This is justified by the findings that revenue management only accounts for 53% of service delivery leaving 48% to other factors which were not considered in the study. From the study findings, the researcher recommends that Soroti Municipal Council puts much effort on revenue planning by ensuring that revenue is planned in advance for specific activities without unnecessary alterations of the plans; emphasis on mobilisation for more revenue for service delivery; revenue collection measures be put in place in order to generate more and stringent revenue control to ensure whatever is released or generated meets the intensions of service delivery.

Key words: Management, Revenue, Service