

Revenue Collection and Service Delivery in Works Department of Amolatar District Local Government

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**Background:** The purpose of this study was to examine the effect of revenue collection on service delivery in Uganda focusing on employees in Amolatar District Local Government. Specifically, the study sought to: examine the sources of revenue collection in Amolatar District, assess the level of service delivery in Amolatar District and to examine the relationship between revenue collection and service delivery in Amolatar District Local Government.

**Methods:** The study employed the cross-sectional research design; employed both quantitative and qualitative approaches from a sample size of 113 respondents that was drawn using the Krejcie & Morgan (1970). The study used questionnaires and interview guide as research techniques to collect quantitative and qualitative data from primary and secondary sources. Quantitative data analysis was done using the SPSS package version 23 while thematic and content analysis was employed to analyse qualitative data.

**Findings:** The study revealed that market dues, trading license and local service tax are all important sources of revenue. The study revealed that the level of quality and coverage of service delivery are above average while the timeliness of services is below average. Finally, the study indicated that market dues, trading license and local service tax are all positively associated with service delivery. Finally, the results of multiple linear regression yielded an adjusted R square value of 0.324, which implied that jointly, revenue collection contribute about 32.4% variation in service delivery in Amolatar District Local Government.

**Conclusions:** Based on the above findings, the study concluded that Amolatar District Local Government should strengthen their effort and also come out with proper strategies of collecting revenue for those sources studied and leadership and the technocrats of Amolatar needs to a lot more in the area of timeliness of service provision in addition to quality and coverage of services.

**Recommendations:** The study recommended that Amolatar District Local Government should come out with strategies of collecting revenue from all those sources which have been studied.

**Key words:** *Revenue Collection, and Service Delivery*

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