Public Engagement and Revenue Collection Effectiveness in Kagadi Town Council, Kagadi Local Government

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Abstract:-The study on "Public Engagement and Revenue collection Effectiveness in Kagadi Town Council" concentrated on analyzing the impact of public engagement on revenue collection effectiveness in Kagadi Town Council, Kagadi Local Government.

The researcher carried out a quantitative research with non-experimental, co-relational, cross-sectional, survey design considering a cross-sectional trend in order to reduce time and cost(s) involved. The target population was 1000 people from where a sample size of 278 respondents was sampled for the study using a combination of Simple random and purposive sampling techniques were employed. The researcher also carried out the validity and reliability of the research instruments that revealed R sqd (Alpha) value of 0.775 hence good fit.

The study findings revealed that public mobilization, public sensitization and consultations positively impact on the revenue contributions made by the business community in Kagadi Town Council. This was evidenced by Pearson's rank correlation coefficients(r) of 0.534, 0.541 and 0.630 which were statistically significant at P-value (0.000<0.01) respectively.

Based on the study findings, it was recommended that in a way to further improve public mobilization, the town council tax administration should consider a range of assistance modalities to support revenue matters. And amongst them are the technical assistance, policy dialogue and financial assistance to guide public mobilization programs. Further there was need to promote transparency in order to improve accountability and awareness in various ways. In a move to broaden the consultation programs, the town council should encourage broad based dialogue on tax matters which include civil society groups, business and other stakeholders.

Key words: Public Engagement, Revenue collection Effectiveness, Public Mobilization, Public Sensitization, Public consultation

I. BACKGROUND OF THE STUDY

1.0 Introduction

This chapter was composed of the background of the study, problem statement, and purpose of study, specific objectives, research questions, hypotheses, scope and the significance of the study.

1.1 Background of the study

Revenue in form of taxation, excise duties, customs, licenses or other sources is very crucial in ensuring smooth execution of government operations. Regional governments are referred variously depending on the country they are found. In the United States and Kenya they are referred to as county governments, in Uganda they are known as local authorities while in South Africa they are called regional governments.

Taxation is one of the leading avenues of revenue collection by governments all over the world. It is asserted that, developed countries have advanced and successful tax policies which enhance revenue collection. Nevertheless, developing countries often have inefficient tax systems which hamper their tax collection efforts (Kayaga, 2007). The author posits that, the sub-Saharan Africa tax structures in terms of tax types and rates have improved in the recent past. The increased overall budget deficits in countries to the south of Sahara reflect insignificant improvement on growth in domestic revenue mobilization after various reforms.

Fjeldstad and Heggstad (2012) examined opportunities and constraints facing local revenue mobilization in Anglophone Africa. They addressed political and administrative limitations that various revenue instruments face and tax compliance by citizens. The authors deduced that, as exemplified by numerous cases in Anglophone African countries, mobilization of revenue by local government authorities though necessary, is until now inadequate to develop and supply requisite services to the public. Chitembo (2009) noted that, the level of intergovernmental transfers varies widely amongst countries and between urban and rural councils in South and East African countries. Nzotta, 2007 reiterated that taxes are paid mostly due to the requirement of tax clearance certificate and in some cases because of use of task force and tax personnel.

On why tax malpractices was rampant, Nzotta (2007) affirmed that the legal system itself has recently manifested so much corruption that it even becomes difficult to obtain conviction of a tax offender and that the punishment in tax laws exist only on paper. Locally, a study conducted on challenges facing collection of revenue and the effect of the same on

service delivery in Mbarara municipal council, Uganda (Ndungu, 2013) identified that corruption and lack requisite competences by employees were the main challenge that inhibits revenue collection.

Bhartia (2009) in the expediency theory states that every tax proposal must pass the test of practicability. The socio-political theory developed by Adolph Wagner which advocates that social and political objectives should be the deciding factors in choosing taxes. Wagner asserts that each economic problem should be looked at in its social and political context and an appropriate solution found thereof. The benefits-received theory proceeds on the assumption that there is basically an exchange or contractual relationship between tax-payers and the state. The state provides certain goods and services to the members of the society and they contribute to the cost of these supplies in proportion to the benefits received. Ability to pay theory considers tax liability in its true form-compulsory payment to the state without quid pro quo. According to this theory, a citizen is to pay taxes just because he can and his relative share in the total tax burden is to be determined by his relative paying capacity.

Public engagement is a process that brings people together to address issues of common importance, to solve shared problems, and to bring about positive social change. According to Schudson (1999), Public engagement encompasses the variety of efforts that a public institution makes to that what it is aspiring to achieve is consistent with the needs, aspirations and values of the citizens who fund it and the citizen whom it serves. Effective public engagement invites average citizens to get involved in deliberation, dialogue and action on public issues that they care about. And, it helps leaders and decision makers better understand the perspectives, opinions, and concerns of citizens and stakeholders.

According to the Cambridge International Dictionary of English (1493), Revenue refers to the amount of money collected by the government from individuals or corporate in order to run its activities. Revenue collection though devolves in several African countries; it is cautioned that, considerable devolution of National Government revenue and spending functions to sub-national jurisdictions is likely to affect the Central Government's ability to undertake stabilization and macroeconomic adjustments (Bird, 2010). Revenue is also seen as the income of a government from taxation, excise duties, customs, or other sources, appropriated to the payment of the public expenses. In this our study, the researcher conceptualized revenue as that amount collected by the local government through its tax systems and also from her productive activities performed.

Kagadi is the newly created district from Kibaale district formed on July 1, 2016 a protracted debate in Parliament and relentless demands from the local populace. However, one year down the road, the new district was grappling with

service delivery amid poor local revenue collection (Tumuhimbise, 2017).

Poor local revenue collection was the biggest challenge, which was projected to continue and was forcing district to suffer the over dependency syndrome from the central government for financing. The District secretary for finance, planning and administration, Ms Grace Tushemerirwe, while presenting the district budget for 2016/2017 financial year stated that in the first two quarters of the year ending on June 30, the district local revenue collection was Shs80.9m, just 44 per cent of the estimated Shs185.9m (District Financial Report, 2017).

The District chairperson, Mr. Joseph Sentayi on Thursday July 27 2017 further said ''We cannot keep on depending on donor funds because of their stringent conditions and the district has to come up with a revenue enhancement plan'' (District Financial Report, 2017).

1.2 Problem statement

Revenue in form of taxation, excise duties, customs, licenses or other sources is very crucial in ensuring smooth execution of government operations. Revenues collected assist the government in provision of infrastructure in form of roads, public security such as payment to police and other protection agencies, general services and the health services in form of improved health care (Kasaija, 2016).

However, one year down the road, Kagadi local government was grappling with service delivery amid poor local revenue collection. This was indicated by the low district local revenue collection of Shs80.9m that was just 44 per cent of the estimated Shs185.9m (Tumuhimbise, 2017).

Poor local revenue collections were forcing the district to suffer the over dependency syndrome from the central government for financing and this further limited the service delivery in the district (District Financial Report, 2017).

Having not had of many public engagements in the district, it was for this reason that the study got interested in investigating the impact of public engagement on revenue collection effectiveness in Kagadi Town Council, Kagadi District.

1.3 General objective of the study

The main objective of the study was to investigate the impact of public engagement on revenue collection effectiveness in Kagadi Town Council, Kagadi District.

1.3.1 Specific objectives

i. To find out the impact of mobilization of citizens on the revenue collection effectiveness in Kagadi Town Council, Kagadi District.

ii. To assess the effect of public sensitization on the revenue collection effectiveness in Kagadi Town Council, Kagadi District.

iii. To assess the impact of public consultations on the revenue collection effectiveness in Kagadi Town Council, Kagadi District.

1.4 Research questions

i. How does mobilization of citizens impact on the revenue collection effectiveness of Kagadi Town Council?

ii. What are the effects of public sensitization on the revenue collection effectiveness of Kagadi Town Council?

iii. What are the impacts of public consultations on the revenue collection effectiveness of Kagadi Town Council?

1.5 Scope of the study

1.5.1 Conceptual scope

The study concentrated on investigating the extent to which public engagement was affecting the revenue collection effectiveness of Kagadi Town Council, Kagadi District. The study focused on the public engagement which was the independent variable that was broken down into citizenry mobilization, public sensitization and public consultations. The study assessed mobilization, sensitization and consultation's impact on the revenue collection effectiveness.

1.5.2 Geographical scope

The study was conducted in Kagadi Town Council, Kagadi District since the place was convenient in terms of time, and cost and information required could be accessed since respondents were accessible. The study assessed the business community and administration body in relation to the fulfillment of the research objectives.

1.5.3 Time scope

The study considered a time frame of 3 years; that was from 2015-2017 when comparing the different revenue collection sources and amounts collected in the specified period.

1.6 Significance of the study

1.6.1 Policy significances

i. The study findings were hoped to provide information to policy makers especially in Ministry of Local Governments and donors to find lasting solutions to the persistent financial problems of local governments in Uganda.

ii. The study intended to build a broader awareness of society needs so that additional resources be brought

to bear and this consequently improves service delivery

iii. The study projected to strengthen the governance capacity of the community. This could be arrived at as the public express how better they can be governed.

1.6.2 Theoretical significances

i. The study findings were hoped to strengthen the mindfulness of the citizens about revenue collection and mobilization. Public engagement lead to a more active citizenry and capable of working effectively together to build a preferred future

ii. The study findings planned to strengthen the social capital and further improve the working relationships in a community. Public engagement builds linkages and competencies that strengthen social capital.

iii. The study was also hoped to assist research and academic institutions by providing a benchmark for further research on public engagement and its effect on revenue collection effectiveness.

II. LITERATURE REVIEW

2.0 Introduction

This chapter considered literature relevant to the subject under study. It summarized the information from other researchers who had carried out their research in the same field of study. The specific areas covered here are theoretical review, conceptual framework and the empirical review.

2.1 Theoretical Review

This section reviewed theories that guide the study. It consisted of the theories governing the Revenue collection effectiveness in form of taxes in relation to public engagement. In particular, the section appreciated the expediency theory, the socio-political theory, the benefits-received theory, cost of service theory and the Ability to pay theory.

2.1.1. The expediency theory

Bhartia (2009) in this theory asserts that every tax proposal must pass the test of practicability. It must be the only consideration weighing with the authorities in choosing a tax proposal. Economic and social objectives of the state as also the effects of a tax system should be treated as irrelevant. This proposition has a truth in it, since it is useless to have a tax which cannot be levied and collected efficiently. There are pressures from economic, social and political groups. Every group tries to protect and promote its own interests and authorities are often forced to reshape tax structure to accommodate these pressures.

In addition, the administrative set up may not be efficient to collect the tax at a reasonable cost of collection. Taxation

provides a powerful set of policy tools to the authorities and should be effectively used for remedying economic and social ills of the society such as income inequalities, regional disparities, unemployment, and cyclical fluctuations and so on. This gave rise to the social-political theory that incorporates the social and political objectives in the tax policy formulation.

2.1.2 The socio-political theory

Adolph Wagner advocated that social and political objectives should be the deciding factors in choosing taxes (Smith W.D, 1978). Wagner did not believe in individualist approach to a problem. He wanted that each economic problem should be looked at in its social and political context and an appropriate solution found thereof. The society consisted of individuals, but was more than the sum total of its individual members. It had an existence and entity of its own which needed preservation and taking care of. Accordingly, a tax system should not be designed to serve individual members of the society, but should be used to cure the ills of society as a whole. Wagner, in other words, was advocating a modern welfare approach in evolving and adopting a tax policy.

He was specifically in favor of using taxation for reducing income inequalities. He maintained that private property and inheritance were the result of state policies and not because of any God-given rights. The State, therefore, had the right to control the ownership of property and its inheritance in the interests of the society as a whole. Wagner's ideas, though much criticized at that time, are now the hall-mark of fiscal policies of modern state. This gave rise to the benefits received theory that looks at the relationship between tax payers and the state.

2.1.3 The benefits-received theory

This theory proceeds on the assumption that there is basically an exchange or contractual relationship between tax-payers and the state. The state provides certain goods and services to the members of the society and they contribute to the cost of these supplies in proportion to the benefits received (Van Buren III, 1999)

In this quid pro quo set up, there is no place for issues like equitable distribution of income and wealth. Instead, the benefits received are taken to represent the basis for distributing the tax burden in a specific manner. This theory overlooks the possible use of the tax policy for bringing about economic growth or economic stabilization in the country and this gives growth to the cost of service theory.

2.1.4 The cost of service theory

This theory is very similar to the benefits-received theory. The theory emphasizes the semi-commercial relationship between the state and the citizens to a greater extent. The implication is that the citizens are not entitled to any benefits from the state and if they do receive any, they must pay the cost thereof. In this theory, the state is being asked to give up basic protective and welfare functions.

It is to scrupulously recover the cost of the services and therefore this theory, unlike the benefits received one, specifically implies a balanced budget policy. In the process, the state is not to be concerned with the problems of income distribution. No effort is to be made to improve income distribution; and no notice is to be taken if the policy of levying taxes according to the cost of service principles deteriorates it further hence giving rise to the ability to pay theory.

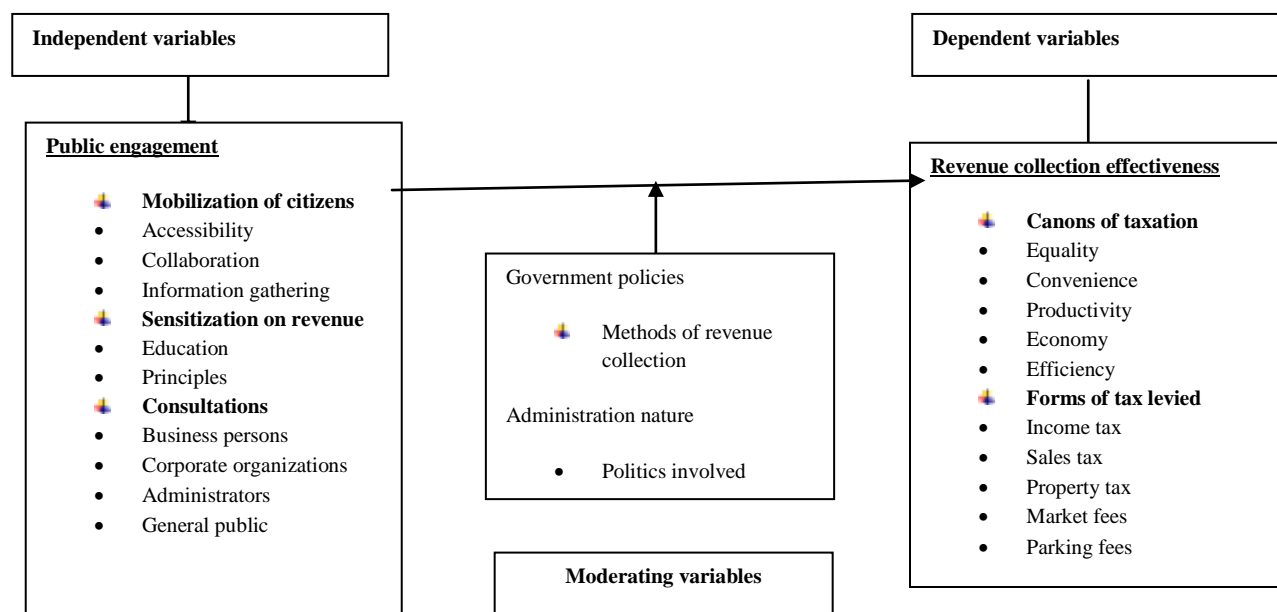### 2.1.5 Ability to pay theory

This approach considers tax liability in its true form-compulsory payment to the state without quid pro quo. It does not assume any commercial or semi-commercial relationship between the state and the citizens. According to this theory, a citizen is to pay taxes just because he can and his relative share in the total tax burden is to be determined by his relative paying capacity (Kendrick, 1939).

This doctrine has been in vogue for at least as long as the benefits theory. A good account of its history is found in Seligman. This theory was bound to be supported by socialist thinkers because of its conformity with the ideas and concepts of justice and equity. However, the doctrine received an equally strong support from non-socialist thinkers also and became a part of the theory of welfare economics.

The basic tenet of this theory is that the burden of taxation should be shared by the members of society on the principles of justice and equity and that these principles necessitates that the tax burden is apportioned according to their relative ability to pay.

2.2 Conceptual framework

The impact of public engagement on the revenue collection effectiveness is presented in the conceptual framework below. The usage Behavior adopted in this study includes the breakdown of public engagement in three components; mobilization, sensitization and consultation. The conceptual framework model adapted for this study, as depicted in the figure below, highlighted that public engagement influence revenue collection effectiveness as components of sensitization, mobilization and consultations motivate the public.

Independent variables			Dependent variables

Public engagement

- 🔸 **Mobilization of citizens**
- • Accessibility
- • Collaboration
- • Information gathering
- 🔸 **Sensitization on revenue**
- • Education
- • Principles
- 🔸 **Consultations**
- • Business persons
- • Corporate organizations
- • Administrators
- • General public

Government policies

- 🔸 Methods of revenue collection

Administration nature

- • Politics involved

Moderating variables

Revenue collection effectiveness

- 🔸 **Canons of taxation**
- • Equality
- • Convenience
- • Productivity
- • Economy
- • Efficiency
- 🔸 **Forms of tax levied**
- • Income tax
- • Sales tax
- • Property tax
- • Market fees
- • Parking fees

Source: Researcher 2018

Figure 1: Conceptual Framework, effect of public engagement on revenue collected

2.3 Related Literature

2.3.1 Public Mobilization and revenue collection effectiveness

The purpose of community mobilization is to facilitate change within the community to alter the basic patterns of social interaction, values, customs, and institutions in ways that will significantly improve the quality of life in a community. This sweeping change distinguishes community mobilization from more traditional interventions, which typically attempt to meet social policy goals by using a relatively defined and discrete mechanism (such as a new service or program) to produce desired changes in the lives of targeted individuals.

Community mobilization, in contrast, attempts to change the everyday environment in communities in ways that will result in better outcomes for everyone living within a designated geographic area. This crucial difference in strategy poses a new and complex set of challenges and at the same time multiplies and complicates the issues that need to be addressed by those evaluating the initiatives. Because communities differ significantly, mobilization efforts across communities will differ. Community mobilization reflects a set of community-based strategies, each designed to address different goals, target specific groups or neighborhoods, and work in different arenas of community action. What community mobilization efforts all share in common is communication and outreach. But community mobilization initiatives differ because of their different target audiences and different outcomes.

Evaluations of such programs, however, found little evidence that the programs have a significant effect on revenue collection (Lindsay,and McGillis, 2001). However, a recent meta-analysis by Bennett and colleagues (2008) did find an overall positive impact on revenue due to neighborhood mobilization programs.

Fjeldstad and Heggstad (2012) examined opportunities and constraints facing local revenue mobilization in Anglophone Africa. They addressed political and administrative limitations that various revenue instruments face and tax compliance by citizens. It was deduced that, as exemplified by numerous cases in Anglophone African countries, mobilization of revenue by local government authorities though necessary, is until now inadequate to develop and supply requisite services to the public.

2.3.2 Public Sensitization and revenue collection effectiveness

This involves educating taxpayers in order to orient their attitudes towards meeting their obligation of paying taxes. According to Holtzman (2007), the interactions of educational products and taxpayer assistance services are intended to increase awareness of who should pay what taxes and to increase voluntary compliance across the taxpaying population, however the effectiveness of these interactions are limited by the costs involved.

Byaruhanga (2007), taxpayer education is sometimes conducted through education sessions in seminars or special tax preparation classes, interactive website, call Centre, bulletins, flyers or walk-in assistance centres. The various tax education channels provide valuable information to the taxpayer and shape the taxpayers' attitude towards taxes (Bird, 1993). Tax education changes the attitude of tax payers leading to compliance and affecting revenue collection (Lubega, 2000). Bird (1993) argues that, among the suggestions advanced in order to improve tax compliance is to undertake a campaign of taxpayer education and improving on information flow.

Hawkins (1999) asserts that enforcing the collection procedures requires creating awareness (education) and advising taxpayers about their obligations as partners in the tax administration system. However, the tax authority has not created enough public relations about its tax education. The interactive website is too complicated for taxpayers whose knowledge about internet usage still wants, the call Centre has along waiting time, flyers and bulletins are only available at the information Centre thus limiting access to such valuable information to taxpayer. Hence, lack of enough awareness amongst the tax societies about the tax obligations and rights leads to serious effects in respect to the tax system and its objectives.

2.3.3 Public Consultation and revenue collection effectiveness

Scutchfield, Hall, and Ireson (2006) defined consultation as a process that reveals underlying values among similar and different points of view for consensus based decisions. The process includes naming and framing the problem, consulting about the problem, and determining the best solution to the problem (Scutchfield, 2006). To better understand the applicability of the model, investigators interviewed Chief Executive Officers of eight national public health constituent organizations in the US to ascertain whether consultations were being implemented and what barriers, if any, exist.

Overall, the respondents felt that consultation was carried out to varying degrees within their organizations. Interestingly, most respondents equated consultation to community engagement (Scutchfield, 2006), based on its ability to instill community ownership over the issue and solution. A major barrier to consultation included the concern that the consultative process can further marginalize certain groups within the community if selection of participants was not thoughtful (Scutchfield, 2006). Another barrier was the potential tension that can arise when the community identifies a problem different from the one the agency would like to or is able to address (Scutchfield, 2006). One major limitation of this study was the lack of information on the response rate, making it difficult to ascertain selection bias.

Community Engagement: A Summary of Theoretical Concepts- (Ableson, 2003) evaluated the effectiveness of consultative processes on prioritizing organizational goals. Consultative processes encourage dialogue between the community and the administration agency, rather than a relay of information. Examples of consultation methods include citizens' juries and focus groups (Ableson, 2003). Citizens' juries are usually comprised of 12-16 people. The purpose of the jury is to examine an issue and make a decision on how best to proceed after hearing from a range of speakers (Fountain, 2007). Focus groups are comparably smaller in size, ranging from six to 12 participants. The purpose of a focus group is to understand the perceptions, beliefs, and attitudes on a certain topic. A moderator facilitates the discussion, and there is usually a set of pre-determined questions (Fountain, 2007).

According to (Ableson, 2003), consultative methods are characterized by the following attributes:

- The formation of a small group that is representative of the community of interest

- Single or multiple opportunities for face-to-face meetings

- Communication of relevant background information on the issue

- Involvement of experts to answer participants' questions

- Co-production of a set of recommendations from the group's consultation

The authors found that with increased consultation, participant views were more amenable to change (Ableson, 2003), illustrating the potential for consultation to encourage consensus building.

The study conducted in Mexico by GIFT revealed that International norms on revenue transparency and public participation emphasize disclosure of comprehensive, timely and accurate information on revenue (Gift, 2011). This new approach to policy making that was set out in March 2011, "The Government's Tax Consultation Framework". It encourages early and continuous engagement on tax changes and the exploration of new ways of broadening public engagement with the development of the tax system.

The Framework further states that, where possible, the Government will: engage interested parties on changes to tax policy, minimize the occasions on which it consults only on a confidential basis, set out its strategy for consultation (including informal discussions), and set out clearly at each stage of the consultation.

III. METHODOLOGY

3.0 Introduction

This chapter presented an explicit detail of the methods that were employed in the study which included research design, area of the study, study population, sampling methods, data types and sources, data collection and instruments, reliability and validity of instruments, data analysis and presentation, Ethical consideration, and Limitations/ Anticipated problems

3.1 Research design

This study was carried out using a quantitative research with non-experimental, co-relational, cross-sectional, survey design. The study used a cross-sectional trend in order to reduce time and cost(s) involved.

3.2 Area of the Study and Study Population

The researcher carried out the study on Public Engagement and Revenue Collection Effectiveness in Kagadi Town Council, Kagadi local government. The target population was

1000 peoples. These included the business personnel's, and council administrators with the use of tax collection registers.

3.3 Sampling Selection and Size

A sample size of 278 respondents was assessed in fulfillment of attaining the research objectives of the study based on Morgan and Krejcie table (Morgan, 1970). The researcher also employed a combination of sampling techniques. Simple random sampling technique was employed on the selection of business personnel so as to give them an equal opportunity to eligibly respond so as to avoid biased findings. Likewise the researcher adopted a purposive sampling technique that was used in selecting Town Council administrators that were perceived by the researcher to have vast information regarding the study.

Table 1: Table showing the sampling procedure

	population	sample
Town council administration	50	44
Business persons	950	234
Total	1000	278

3.4 Data Collection Methods and Instruments

The researcher used questionnaires that were administered to respondents in a cross-sectional manner. The questionnaires were filled by the respondents with the presence of the researcher. This was intended to build a better atmosphere for the respondents to answer questions.

3.5 Sources of Data Collection

The researcher gathered primary data by using questionnaires so as to get first hand raw data that had never been acquired by any one for the same purpose. Further, questionnaires of data were used because they collect responses with minimum errors and have high level of confidentiality. In addition, the researcher used already existing literature to relate with the findings that came from the field.

3.6 Validity and Reliability of Research Instruments

Validity refers to the degree to which an instrument measures what it is supposed to. The validity of the instrument was ascertained by the supervisor to determine whether it was able to elicit responses and information that facilitated the achievement of the study objectives. This was done by ensuring that the indicators as per each variable are appropriate and that the sample is a representation of the population.

According to Golafshani (2003), reliability is the extent to which results of a study are consistent over time and there is an accurate representation of the total population under study. The reliability of the research instruments was ascertained through pre-testing to cross check the consistency and accuracy of the questions and answers obtained. A Cronbach alpha test was particularly carried out to establish the

reliability of the questionnaire from where R sqd (Alpha) value of 0.775 was revealed hence good fit for the study.

Reliability Statistics

Cronbach's Alpha	N of Items
.775	58

3.7 Data Analysis and Presentation

The data was collected, cleaned, sorted and gathered. All the respondents' opinions and views obtained from the field were matched and coded using numerical numbers. Then, it was entered in a computer, after which analysis was done.

Descriptive statistics in the form of pie charts, contingency tables and bar graphs was used to describe the data. Measures of association were used to examine the relationship between the independent and dependent variables. The mean score and correlation coefficients for each attribute were calculated and the standard deviation used to interpret the respondents deviation from the mean.

The results were presented on frequency distribution tables, pie charts and bar charts. Here the interest focused on frequency of occurrence across attributes of measures. This was followed by analysis using appropriate measures such as Pearson and ANOVA tests to examine the relationship between variables

3.8 Ethical Consideration

The researcher sought an introduction letter from the School of Graduate and Research authorizing and permitting him to obtain the primary data and study the desired selected groups. After approval, the researcher administered questionnaires to the respondents to obtain data for the study. The collected data was recorded, analyzed and compiled to make a final research report. The researcher held the information given by respondents with secrecy, privacy and confidentiality.

3.9 Anticipated limitations

The researcher anticipated encountering quite a number of challenges related to the research and most particularly during the process of data collection.

i.   Some respondents were biased while giving information due to reasons such as privacy and busy schedules. However this was revolved as the researcher assured the respondents of the secrecy, privacy and confidentiality.

IV. PRESENTATION AND ANALYSIS OF DATA FINDINGS

4.0 Introduction

This chapter contains the presentation and analysis of the study findings. The arrangement was directed by the research objectives and statistics are guided by the aim of generating responses for the research questions. The chapter begins with

a sample of characteristics of the study in line with gender, level of education, age, occupation and time spent in business of the respondents and then data analysis in relation to objectives.

4.1 Presentation of findings.

4.1.1 Respondent bio data

This section represents respondent's bio data recording to the respondent's gender, level of education, age, occupation and time spent in business of the respondents.

4.1.1.1 Gender of Respondents

The study sought to find out the gender of the respondents who were involved in the study. And the study found out that majority of the respondents were females comprising of the biggest percentage (54%) as opposed to the males who comprised of least percentage (46%) as shown in table 2. the gender was considered to ascertain the sex that generally runs business and it was found out that the majority of the are women. This is because they are the ones that regularly run shops on behalf of their husbands as a doing other tasks for the family.

Table 2: Showing the Distribution of Respondents by Gender.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	128	46.0	46.0	46.0
	Female	150	54.0	54.0	100.0
	Total	278	100.0	100.0	

Source: primary data 2018

4.1.1.2 Age of Respondents

The study sought to find out the age distribution of the study population. Majority of the respondents were middle aged between 31~34(42.4%) since the study was so much interested in personnel's doing business and public servants. This was followed by those aged between 18~30 represented by the 27.3%. The study found that there were few old personnel that are (35~39 and 40+ years) represented by 19.8 and 10.4% respectively. This was considered to check the respondents age composition in relation revenue contributions ant it was found out that majority are the youth.

Table 3: Showing the Distribution of Respondents According to Age.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18~30	76	27.3	27.3	27.3
	31~34	118	42.4	42.4	69.8
	35~39	55	19.8	19.8	89.6
	40+	29	10.4	10.4	100.0
	Total	278	100.0	100.0	

Source: Primary Data 2018

4.1.1.3 Education Level of Respondents.

The study sought to find out the education level of the respondents who participated in the study.

Table 4: Showing the Distribution of Respondents According to Education Level.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	no formal education	13	4.7	4.7	4.7
	primary education	88	31.7	31.7	36.3
	secondary education	98	35.3	35.3	71.6
	post-secondary education	79	28.4	28.4	100.0
	Total	278	100.0	100.0	

Source: Primary Data 2018

Table 4 shows that majority of the respondents (53.3%) had secondary education followed by 31.7% from primary section then 28.4% with post-secondary education level and the least being those with no formal education comprising of only 4.7%. People with secondary education were the majority because the biggest percentage of the study population went to secondary though never proceeded to other levels and by so the biggest representation were from this group as opposed to the least with no formal education because they are the minority in the study population.

4.1.1.4 Occupation of Respondents

The study sought to find out the occupation of the respondents who participated in the study.
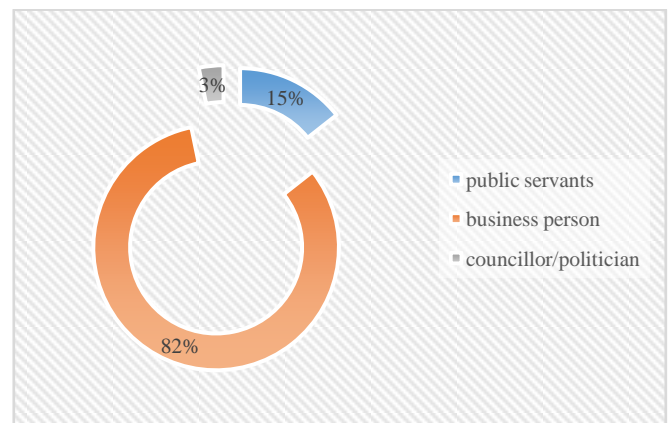

Figure 2: Showing Distributions of Respondents by Occupation.

Source: Primary Data 2018

Figure 2 shows that majority of the respondents (82%) were business persons, followed by 15% who happened to be public servants and lastly only 3% representing the political class. Business persons were the majority because the study majorly concentrated on the Revenue collections and Public Engagement had to consider persons who pay the revenues who happen to be the business persons.

4.1.1.5 Time spent in doing business by the Respondents.

The study sought to find out the time spent in doing business bythe respondents who participated in the study.
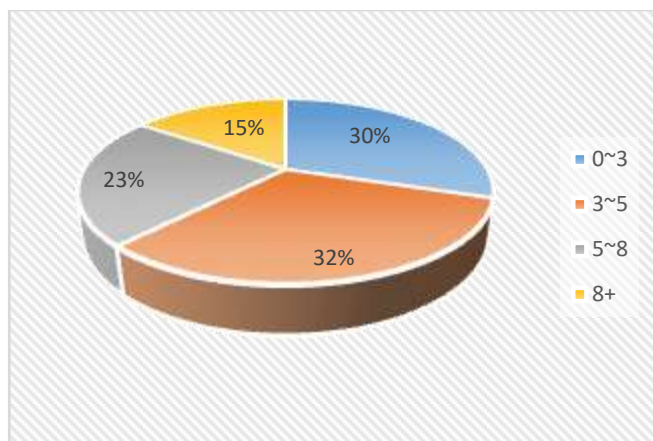

Figure 3: Showing Distributions of Respondents by Time spent in doing business.

Source: Primary Data 2018

Figure 3 shows that majority of the respondents (32%) had spent about 3~5 years in business followed by those who had spent about 0~3 years (30%), then those with 5~8 years represented by about 23% and lastly ones with 8 years and above represented by 15%. Majority were between 3~5 years of doing business because majority of these shows that a young people evidenced by table 3 above. This indicates that majority are young, energetic and innovative persons who are ready to take up risks involved.

4.1.1.6 Correlation between Time spent doing business and the revenues contributed by business persons

The research sought to find out whether there is a relationship between revenues contributed and time spent doing business.

Table 5: Showing the Correlation between time spent in doing business and the revenues contributed by business persons.

		time spent doing business	tax revenues paid by business persons every year
time spent doing business	Pearson Correlation	1	.651(**)
	Sig. (2-tailed)		.000
	N	237	237
tax revenues paid by business persons every year	Pearson Correlation	.651(**)	1
	Sig. (2-tailed)	.000	
	N	237	237

** Correlation is significant at the 0.01 level (2-tailed).

Source: primary source 2018

Results in table 5 shows the correlation (r) of 0.651** and its significance 0.000 which is less than 0.01 level of significance. Implying that the time spent in doing business significantly affect revenues contributed by business community. According to the results, there is a significant relationship between time spent doing business and tax revenues paid. Therefore the more time one spends doing business, the more revenues he/she contributes to the government in form of taxes as his business expands with time relative to the taxes levied.

4.2 Empirical findings from the study

4.2.1 Public Mobilization and Revenue Collection Effectiveness.

During the study, nine statements on Public Mobilization and Revenue Collection Effectiveness were presented to respondents in Kagadi Town Council, who were asked to provide their opinion on the impact of public mobilization on Revenue collection effectiveness in Kagadi Town Council, results are presented as follows;

Table 6: Responses on the impact of mobilization of citizens on Revenue collection

S/N	The impact of mobilization of citizens on Revenue collection	SD	D	NS	A	SA	MEAN	Std. Deviation
1	The tax administrators always come to the business premises and mobilize us to register the business for tax	14(5%)	15(5%)	7(2%)	104(37%)	138(50%)	4.2122	1.0723
2	The business voluntarily register as a taxpayer with the tax authority/ tax administrators	44(16%)	78(28%)	18(7%)	99(36%)	39(14%)	3.0396	1.3549
3	Having registered the business, the town council tax administers always mobilize business personnel and educate them on the uses of taxes paid.	33(12%)	45(16%)	25(9%)	91(33%)	84(30%)	3.532374	1.376975
4	The town council authority always bases on all relevant records to make the correct and accurate assessment for each business operation.	60(22%)	59(21%)	25(9%)	98(35%)	36(13%)	2.967626	1.397146
5	The tax administrators together with the business community come together and levy fine fees for those who may default paying the levies levied.	40(15%)	55(20%)	40(14%)	82(30%)	61(22%)	3.248201	1.375224
6	The business pays tax obligations through the tax collection officers	75(27%)	23(8%)	16(6%)	100(36%)	64(23%)	3.197842	1.553055
7	Mobilization programs by the town council have impact on the amounts collected	6(2%)	6(3%)	26(9%)	130(47%)	107(39%)	4.161871	0.882472
8	The effectiveness of the tax payers mobilization affects the revenue collected by the town council	5(2%)	14(5%)	29(10%)	133(48%)	97(35%)	4.089928	0.900765
9	The formation of a small group that is representative of the community's interest guides mobilization and hence better fares and also improved revenue efficiency	18(6%)	42(15%)	67(24%)	101(36%)	50(18%)	3.442446	1.140934

N=278   Source: Primary Data 2018

According to the Table 6 above, only 10% (5%+5%) of respondents disagree that tax administrators always come to the business premises and mobilize them to register the business for tax, on the other hand majority 87% (37% + 50%) agree implying that tax administrators always come to business premise and mobilize them to register the business for tax purposes. This simply implies that there is much public mobilization on Revenue collection effectiveness as evidenced by the mean of 4.2122 and the standard deviation of 1.0723.

On whether the business voluntarily register as a taxpayer with the tax authority/ tax administrators, only 34% (6%+28%) of the respondents disagreed with the majority of the respondents 50% (36%+14%) agreeing that the businesses voluntarily register their businesses for taxes. This implies that a fair number of businesses voluntarily register their business for tax obligations. This is supported by the mean of 3.0396 and the standard deviation of 1.3549.

On having registered the business, the town council tax administers always mobilize business personnel and educate them on the uses of taxes paid, 63% (33%+30%) were in agreement that tax administrators mobilize business personnel and educate them on the uses of the tax paid. And on contrary, 28% (12%+16%) disagreed with the statement, and 9% representing the not sure category. This implies that relatively, tax administrators always mobile and educate the business community on the tax uses. This is evidenced by the mean of 3.532 and the standard deviation of 1.376.

The study findings reveal that the town council authority relatively base on all relevant records to make the correct and accurate assessment for each business operation and this is supported by 48% respondents that were in agreement compared to 43% that were disagreeing to the statement. A mean of 2.968 tells us that relatively, the respondents were not sure whether the town council bases on the relevant records to make correct and accurate assessment for each business and this was backed up by a high standard deviation of 1.397.

On the coming together of the tax administrators and business community to levy fines for those who default paying levies levied, the study findings revealed that 52%(30%+22%) of the respondents were in agreement and about 35%(15+20%) in disagreement and 14% not sure. The mean of 3.248 signifies that relatively both the business community and tax administrators come together to levies fine fees.

The study findings revealed that Mobilization programs by the town council have an impact on the amounts collected and this was represented by 86%(47%+39%) respondents that were in agreement compared to the 5%(2%+3%) that were in disagreement. This implies that significantly public mobilization greatly impacts on how much revenues are collected. This was supported by a mean of 4.16 and a standard deviation of 0.88.

On the question of whether the effectiveness of the tax payers mobilization affects the revenue collected by the town council, 83%(48%+35%) of the respondents were in agreement with the statement compared to the 7%(2%+5%) who were in disagreement. This explains that tax payer's mobilization effectiveness affects the revenues collected by the town council. This is supported by the mean of 4.089 and the standard deviation of 0.9007.

The study further revealed that formation of small groups that are a representation of the community's interest guides mobilization and hence better fares and also improved revenue efficiency. This is evidenced by 54% (36%+18%) respondents that were in agreement compared by the 21% in disagreement and 24% that were not sure. This is further backed up by the mean of 3.44 and the standard deviation of 1.14.

Table 7: Correlation analysis on revenues contributed and public mobilization programs

		revenues contributed by business personnel	public mobilization programs
revenues contributed by business personnel	Pearson Correlation	1	.534(**)
	Sig. (2-tailed)		.000
	N	237	237
public mobilization programs	Pearson Correlation	.534(**)	1
	Sig. (2-tailed)	.000	
	N	237	278

** Correlation is significant at the 0.01 level (2-tailed).

Source: primary source 2018

Results in table 7 shows that there is a moderate positive relationship between revenues contributed by business personnel and the level of public mobilization programs on revenues. This is evidenced by a correlation coefficient(r) of 0.534 that is statistically significant since the p value (0.000) < 0.01. This implies that as the business community is continuously mobilized in relation to revenue contribution, there will be increased tax revenues corrected by the town council.

Table 8: Regression analysis for revenues contributed and public mobilization programs

Regression analysis was further done to determine the strength of the relationship between revenues contributed and public mobilization programs. And this was summarized in the model below.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.534(a)	.285	.282	.97918

a Predictors: (Constant), public mobilization programs

Source: primary data 2018

The table above indicates that the coefficient of determination (Adjusted R^2) value is 0.282; this implies that 28.2% of the variation in revenue contributed by business personnel can be explained by the level of public mobilization programs.

4.2.2 Public Sensitization and Revenue Collection Effectiveness

During the study, eight statements were presented to respondents who ranked them according to the level to which they agreed or disagreed with them. During the analysis respondents who agreed and those who strongly agreed were combined to a category of agree. On the other hand respondent who disagreed and those who strongly disagreed were put together to form a category of disagreed. The third category being those who were not sure.

Table 9: public sensitization on revenue collections and its importance

S/N	Opinion	SD	D	NS	A	SA	MEAN	Std. Deviation
1	the effectiveness of the tax payers mobilization affects the revenue collected by the town council	10(4%)	15(5%)	22(8%)	157(56%)	74(27%)	3.97	0.94
2	massive sensitization of tax payers increases the tax collected by the town councils	5(2%)	7(3%)	31(11%)	110(39%)	125(45%)	4.23	0.88
3	the engagement of both the business personnel and tax administration influences how much revenue is collected by the town council	7(2%)	7(3%)	31(10%)	110(40%)	125(45%)	3.78	1.05
4	tax administration sensitization with tax payers improves business performance and hence increased revenues	10(4%)	25(9%)	56(20%)	112(40%)	75(27%)	3.25	1.86
5	the town council always meets the business representatives who agree on the levies charged	56(20%)	46(17%)	21(8%)	103(37%)	52(18%)	3.10	1.24
6	single or multiple opportunities for face to face sensitization meetings are educational and motivate payers who respond to the tax fares	20(7%)	49(18%)	45(16%)	107(38%)	57(21%)	3.47	1.20
7	involvement of experts to answer participants' questions through sensitization programs increase the revenue collection effectiveness	60(22%)	35(13%)	75(27%)	79(28%)	29(10%)	2.94	1.30
8	public engagement methods and procedures have a direct influence on the revenue collected	1(0%)	14(5%)	23(8%)	133(48%)	107(39%)	4.19	0.82

Source: primary data 2018

The study sought to indicate techniques of public sensitization on revenue collection by use of the mean and standard deviation evaluation.

Results from table 9 indicate that the effectiveness of the tax payers mobilization affects the revenue collected by the town council evidenced by 83%(56%+27%) respondents who were in agreement compare to the 9%(4%+5%) who disagreed and 8% who were not sure. This was supported by a mean of 3.9 and a standard deviation of 0.94.

Majority of the respondents 84%(39%+45) agreed that massive sensitization of tax payers increases the tax collected by the town councils compared to the remaining 5%(2%+3%) and 11% respondents who disagreed and those that are not sure respectively. This is supported by a mean of 4.23 and a standard deviation of 0.88.

On the engagement of both business personnel and tax administration influencing the revenues collected by the town council, 85%(40+45%) of the respondents were in agreement that engagement of both parties influence revenues collected compared to the 5% who disagreed and the 10% that were not sure. This is supported by the mean of 3.78 and a standard deviation of 1.05 implying that engagement influences revenues collected.

The study findings revealed that tax administration sensitization with tax payers improves business performance and hence increased revenues evidenced by 67%(40%+27%) in agreement compared to the 20% that are not sure and 13%(4%+9%) respondents that disagreed. A 20% representation of the respondents increased the mean to 3.25 and widened the standard deviation to 1.86.

During the study, it was revealed that the town council always meets the business representatives who agree on the levies charged represented by the 55%(37%+18%) respondents who were in agreement compared to the 37%(20%+17%) respondents that disagreed and the minority 8% being those who were not sure. This is backed up by a 3.10 mean and a standard deviation of 1.24.

On whether single or multiple opportunities for face to face sensitization meetings are educational and motivate payers who respond to the tax fares, 59%(38%+21%) respondents were in agreement, followed by the 25%(7%+18%) who disagreed and lastly 16% for the not sure category. This lead to an average of 3.47 and 1.2 standard deviation.

The question regarding the involvement of experts to answer participants' questions through sensitization programs increase the revenue collection effectiveness, only 38%(28%+10%) respondents were in agreement followed by 35%(22%+13%) who disagreed and a 27% representation that were not sure. A mean of 2.94 explains that involvement of experts to answer questions through sensitization programs doesn't increase the

revenue collected and this is evidenced by a slightly higher standard deviation of 1.30.

The study revealed that public engagement methods and procedures have a direct influence on the revenue collected and this is evidenced by 87% (48%+39%) respondents who were in agreement, followed by the 8% that were not sure and lastly the 5% who disagreed. A mean of 4.19 and a standard deviation of 0.82 explain that public engagement methods and procedures have a direct influence on revenues collected.

Generally, the above findings indicate that public sensitization influences revenues collected.

Table 10: Correlation analysis on revenues contributed and public sensitization programs

		revenues contributed by business personnel	public sensitization programs
revenues contributed by business personnel	Pearson Correlation	1	.541(**)
	Sig. (2-tailed)		.000
	N	237	237
public sensitization programs	Pearson Correlation	.541(**)	1
	Sig. (2-tailed)	.000	
	N	237	278

** Correlation is significant at the 0.01 level (2-tailed).

Source: primary source 2018

Results in table 10 shows that there is a moderate positive relationship between revenues contributed by business personnel and the level of sensitization programs on revenues. This is evidenced by a correlation coefficient(r) of 0.541 that is statistically significant since the p value (0.000) < 0.01. This implies that as the business community is continuously sensitized on the uses and how to grow their business base and further tax revenue contribution, there will be increased tax revenues corrected by the town council.

Table 11: Regression analysis for revenues contributed and public sensitization programs

Regression analysis was further done to determine the strength of the relationship between revenues contributed and public sensitization programs. And this was summarized in the model below.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.541(a)	.293	.290	.97375

a Predictors: (Constant), public sensitization programs

Source: primary data 2018

The table above indicates that the coefficient of determination (Adjusted R^2) value is 0. 290; this implies that 29% of the variation in revenue contributed by business personnel can be explained by the level of public sensitization programs.

4.2.3 Public consultation and revenue collection effectiveness

During the study seven statements were presented to respondents to give their opinions on Public consultation and revenue collection effectiveness and the following results were as presented below;

Table 12: Public Consultations and revenue collection effectiveness

S/N	Opinion	SD	D	NS	A	SA	Mean	Std. Deviation
1	the town council always consults us before levying the taxes	27(10%)	72(26%)	44(16%)	58(21%)	77(27%)	3.31	1.37
2	the town council tax administrators frequently move into business premises to discuss revenue matters	90(32%)	67(24%)	12(4%)	78(28%)	31(11%)	2.62	1.46
3	the tax assessed is done on the annual business profits/losses	93(33%)	70(25%)	24(9%)	41(15%)	50(18%)	2.59	1.51
4	the tax administration normally discuss the findings before leaving the business premises	98(35%)	82(29%)	34(12%)	35(12%)	29(10%)	2.33	1.35
5	tax administration consultations with tax payers encourages to comply with tax obligations	22(8%)	39(14%)	16(6%)	124(44%)	77(28%)	3.70	1.23
6	tax consultations encourages us to understand other business proposals	41(15%)	80(28%)	27(10%)	97(35%)	33(12%)	3.00	1.31
7	tax consultations guide in getting feedback on the accountability from the town council administrators	27(10%)	42(15%)	76(27%)	75(27%)	58(21%)	3.34	1.24
	Valid N (listwise)	278						

Source: primary data 2018

Results in table 12 revealed that only 48% (21%+27%) of the respondents agreed with the statement that the town council always consults them before levying the taxes. This was followed by the 36% (10%+26%) who disagreed and lastly the 16% who were not sure. This is explained by a mean of 3.31 and a standard deviation of 1.37.

The town council tax administrators do not frequently move into business premises to discuss revenue matters with the business community which is evidenced by the majority 56% (32%+24%) respondents in disagreement. This is followed by 39% (28%+11%) respondents and lastly a 4% representing those who are not sure. This is explained by the 2.62 mean and a standard deviation of 1.46.

The study findings revealed that 58% (33%+25%) disagreed that tax assessment is done on the annual business profits/losses. This is followed by 33% in agreement and lastly 9% for the not sure category. This implied that the town council does not base on the profits made by the businesses to levy and assess the taxes. This is explained by the mean of 2.59 and the standard deviation of 1.51.

Having made consultations, it was found out that the tax administration do not discuss the findings before leaving the business premises. This is evidenced by 64% (35%+29%) responses that were in disagreement compared to the 22%(12%+10%) who were in agreement and lastly 12% that were not certain. This is further explained by a mean on 2.33.

The study found out that tax administration consultations with tax payers encourage to compliancy with tax obligations as 72%(44%+28%) respondents were in agreement, followed the 22%(8%+14%) that disagreed and lastly the 6% that were not sure. This can be explained by the mean of 3.7

The findings revealed that tax consultations relatively encourage business personnel to understand other business proposals and this was supported by 47%(35%+12%) in agreement. This was followed by those who disagreed represented by 43% and lastly those that were not sure representing the 10% respondents. This brought about a mean of 3.00 and a standard deviation of 1.31

Lastly, the study revealed that tax consultations guide in getting feedback on the accountability from the town council administrators as 48%(27%+21%) of the respondents agreed that tax consultations guide in getting the feedback on accountability, followed by the 27% respondents that were not sure. And lastly those who disagreed represented by 25% (10%+15%) of the respondents. This gave a mean of 3.34 and a standard deviation of 1.24.

Table 13: Correlation analysis on revenues contributed and public consultation programs

		revenues contributed by business personnel	public consultation programs
revenues contributed by business personnel	Pearson Correlation	1	.630(**)
	Sig. (2-tailed)		.000
	N	237	237
public consultation programs	Pearson Correlation	.630(**)	1
	Sig. (2-tailed)	.000	
	N	237	278

** Correlation is significant at the 0.01 level (2-tailed).
Source: primary source 2018

Results in table 13 shows that there is a moderate positive relationship between revenues contributed by business personnel and the level of consultation programs on revenues. This is evidenced by a correlation coefficient(r) of 0.630 that is statistically significant since the p value (0.000) < 0.01. This implies that as the business community is continuously consultations amongst tax administration, government and the business community on tax revenue contribution, challenges, strategies and remedies to overcome those challenges, there will be increased tax revenues corrected by the town council.

Table 14: Regression analysis for revenues contributed and public consultation programs

Regression analysis was further done to determine the strength of the relationship between revenues contributed and public consultation programs. And this was summarized in the model below.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.630(a)	.397	.394	.89934

a Predictors: (Constant), public consultation programs

Source: primary data 2018

The table above indicates that the coefficient of determination (Adjusted R^2) value is 0.394; this implies that 39.4% of the variation in revenue contributed by business personnel can be explained by the level of public consultation programs.

Table 15: Multiple linear regression analysis between public consultations programs, mobilization programs and public sensitization programs impact on revenues contributed by business personnel.

Model		Unstandardized Coefficients		Standardized Coefficients	T	Confidence level	Adjusted R Square	F	Sig.
		B	Std. Error	Beta	B	99%	0.392	51.779	Std. Error
1	(Constant)	-1.099	0.353		-3.11				0.000
	public consultation programs	-0.149	1.826	-0.094	-0.081				0.935
	public mobilization programs	0.517	0.905	0.0426	0.571				0.568
	public sensitization programs	0.646	0.921	0.0428	0.702				0.483

a Predictors: (Constant), public sensitization programs, public mobilization programs, public consultation programs

b Dependent Variable: revenues contributed by business personnel

Source: primary data 2018

A Multiple regression was conducted to examine whether public consultations programs, mobilization programs and public sensitization programs impact on revenues contributed by business personnel.

The overall model explained 39.2% of variance in revenues contributed by business personnel, which was revealed to be statistically significant, $F = 51.779$, p $(0.000) < .001$. An inspection of individual predictors revealed public consultation programs (Beta = -.094, p > .001), public mobilization programs (Beta=.426, p>.001) and public sensitization programs (Beta = .428, p > .001) are statistically insignificant predictors of revenues contributed by business personnel. However the initial p-value $(0.000) <0.001$ signifies that consultations, sensitization and mobilization programs explain the variations in revenues contributed.

Regression model of form $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$ where e = error term was used and hence the from the table,

$Y = -1.099 - 0.149X_1 + 0.517X_2 + 0.646X_3$ where;

Y = revenues contributed by business personnel

X_1 = public consultation programs

X_2 = public mobilization programs and

X_3 = public sensitization programs.

The constant -1.099 means revenues contribution by business personnel could be negatively influenced within the town council due to other factors minus public engagement programs of mobilization, sensitization and consultations.

$\beta_1 = -0.149$ means improvement in public consultation programs by 1% decreases revenues contribution by business personnel by 14.9%. However the standard value of 1.826 indicated that improved consultation programs motivate revenue contributions by 18.6%.

The value of un standard coefficient of $\beta_2 = 0.0517$means improvements in mobilization programs by 1% contribute to better revenue contributions by 51.7 %, the standardized value of 0.905indicated that the mobilization programs affect revenue contributions by 90.3%.

The value of $\beta_3 = 0.646$means existence of public sensitization programs affect revenue contributions by 64.6% and the standard value of 0.921indicated that the effect of sensitization programs changes had a relative effect on revenue contributions.

However with the model above, it was discovered that there is a problem of multi co-linearity which is evidenced in the correlation table below.

Table 16: Showing the correlation between public consultation programs and public mobilization programs

		public consultation programs	public mobilization programs
public consultation programs	Pearson Correlation	1	.868(**)
	Sig. (2-tailed)		.000
	N	278	278
public mobilization programs	Pearson Correlation	.868(**)	1
	Sig. (2-tailed)	.000	
	N	278	278

**Correlation is significant at the 0.01 level (2-tailed).

Source: primary data 2018

The coefficient of 0.868 shows a high correlation between public consultation programs and mobilization programs that are statistically significant with a p-value of 0.000<0.01. This explains the presence of a multi co-linearity problem which lead to the dropping of the public consultation programs and considered only sensitization and mobilization programs. This gave rise to the regression table below.

Table 17: Multiple linear regression analysis between mobilization programs and sensitization programs impact on revenues contributed by business personnel

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	-1.101	.352		-3.133	.002
	public mobilization programs	.444	.069	.365	6.463	.000
	public sensitization programs	.572	.085	.379	6.697	.000

a Dependent Variable: revenues contributed by business personnel

Source: primary data 2018

From table 17, the regression model $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + e$ where e = error term was expressed as $Y = -1.101 + 0.444 X_1 + 0.572X_2$ where;

Y = revenues contributed by business personnel

X_1 = public mobilization programs

X_2 = public sensitization programs

The constant (-1.101) means revenues contribution by business personnel could be negatively influenced within the town council by public consultations and other factors that can influences revenue contribution other than public sensitization and mobilization programs.

The coefficient 0.444 implies that a unit increase in the public mobilization programs would on average lead to an increase in revenue contributions by 44.4% and this is statistically significant since the p-value (0.000)<0.01. This explains the public mobilization programs affect revenue contributions by business personnel.

A unit increase in public sensitization programs would on average lead to an increase in revenue contributions by 57.2% explained by a coefficient of 0.572. This is statistically significant since the p-value (0.000) <0.01. This explains the public sensitization programs affect revenue contributions by business personnel.

V. SUMMARY, DISCUSSION, CONCLUSION AND RECOMMENDATION

5.0 Introduction

This chapter presents the summary, discussion and recommendations of the study based on the research objectives.

5.1 Summary of the findings

The study findings indicated that public mobilization programs positively impact on the revenue contributions made by the business community in Kagadi Town Council. Also it discovered that sensitization programs have a significant influence on the revenue contributions made by the business community in Kagadi Town Council. And finally findings revealed that public consultations too affect the revenue contributions made by the business community in Kagadi Town Council. All this indicate that these findings answer the general objective of investigate the impact of public engagement on revenue collection effectiveness in Kagadi Town Council, Kagadi District.

5.1.1 The impact of public mobilization programs on the revenue collection effectiveness

The correlation coefficient(r) of 0.534 showed that there was a moderate positive relationship between revenues contributed by business personnel and the level of public mobilization programs on revenues that was statistically significant since the p value (0.000) < 0.01. This implied that with continuously mobilization of business communities in relation to revenue contribution, there would be increased tax revenues corrected by the town council. This was further explained by coefficient of determination (Adjusted R^2) 0.282 implying that 28.2% of the variation in revenue contributed by business personnel on average are explained by the public mobilization programs.

5.1.2 The effect of public sensitization on the revenue collection effectiveness

The findings proven that there was a moderate positive relationship between revenues contributed by business personnel and the level of sensitization programs. This was evidenced by a correlation coefficient(r) of 0.541 that is

statistically significant since the p value (0.000) < 0.01. This indicated that as the business community is continuously sensitized on the uses and how to grow their business base and further tax revenue contribution, there would be increased tax revenues contributed to the town council. And this was further explained by the coefficient of determination (Adjusted R^2) value of 0. 290 implying that on average 29% of the variation in revenue contributed by business personnel are explained by the level of public sensitization programs.

5.1.3 The impact of public consultations on the revenue collection effectiveness

Study findings showed that there is a moderate positive relationship between revenues contributed by business personnel and the level of consultation programs on revenues evidenced by a correlation coefficient(r) of 0.630 that is statistically significant since the p value (0.000) < 0.01. This implied that as the business community is continuously consulted on tax revenue contribution, challenges, strategies and remedies to overcome those challenges, there would be increased tax revenues contributed to the town council. More so, the coefficient of determination (Adjusted R^2) of 0.394 imply that on average 39.4% of the variation in revenue contributed by business personnel can be explained by the level of public consultation programs.

5.2 Discussion of the findings

5.2.1 Public mobilization programs and revenue collection effectiveness

During the study, it was revealed that public mobilization programs positively impact on the revenues contributed to the town council. This is in line with the study by Lindsay,and McGillis, 2001 on Evaluations of such programs who found out that the programs have a significant effect on revenue collection (Lindsay,and McGillis, 2001).

This was further backed up by Bennett and colleagues (2008) who said that there is an overall positive impact on revenue due to neighborhood mobilization programs.

5.2.2 Public sensitization and revenue collection effectiveness

Study findings revealed that public sensitization programs positively impact on the revenues contributed to the town council. This is in line with Holtzman (2007) who said that the interactions of educational(sensitization) products and taxpayer assistance services increase awareness of who should pay what taxes and further increase voluntary compliance across the taxpaying population, however the effectiveness of these interactions are limited by the costs involved.

This was further supported by Byaruhanga (2007) affirms that various tax education and sensitization channels provide valuable information to the taxpayer and shape the taxpayers' attitude towards taxes (Bird, 1993). Tax sensitization changes the attitude of tax payers leading to compliance and affecting revenue collection (Lubega, 2000).

More so it was supported by Bird (1993) who argued that among the suggestions advanced in order to improve tax compliance was to undertake a campaign of taxpayer education, sensitization and improving on information flow. Further Hawkins (1999) asserts that enforcing the collection procedures requires creating awareness (sensitization) and advising taxpayers about their obligations as partners in the tax administration system.

5.2.3 Public consultations and revenue collection effectiveness

Findings showed that public consultation programs are crucial to revenue collection effectiveness. This corresponds with Abelson, Eyles, McLeod, Collins, McMullan, and Forest (2003) who evaluated the effectiveness of consultative processes on prioritizing organizational goals and concluded that Consultative processes encourage dialogue between the community and the administration agency, rather than a relay of information. Abelson et al (2003) found that with increased consultation, participant views were more amenable to change illustrating the potential for consultation to encourage consensus building.

Study findings also found out that tax administration consultations with tax payers encourage compliancy with tax obligations as evidenced by 72% respondents in agreement and a mean of 3.7. This is in line with the study conducted in Mexico by GIFT which revealed that International norms on revenue transparency and public participation emphasize disclosure of comprehensive, timely and accurate information on revenue(Gift, 2011) and hence encourage early and continuous engagement on tax changes and the exploration of new ways of broadening public engagement with the development of the tax system.

5.3 Conclusions

5.3.1 Public mobilization programs and revenue contributions

Based on the study findings, it was concluded that public mobilization programs positively impact the revenue contributions made by the business community. This conclusion is as shown by Pearson correlation coefficient implying that with continuous mobilization programs of business communities in relation to revenue contribution increments in tax revenues corrected are seen.

5.3.2 Public sensitization programs and revenue contributed by business personnel

Further, it was again concluded there public sensitization programs have a positive effect on revenues contributed by business personnel. This conclusion was based on the Pearson correlation coefficient that indicated that as the business community is continuously sensitized on the uses and how to grow their business base and further tax revenue contribution, there would be increased tax revenues contributed to the town council.

5.3.3. Public consultation programs and revenue contributions by the business community

Finally it was concluded that consultation programs impact on the revenue contributions by the business community as proven by the Pearson correlation coefficient which showed that there is positive significant relationship between the two variables. This shows that better consultation programs contribute to improved revenue contributions. However with the existence of mobilization programs, it is better to improve the mobilization programs and forego the consultations as they work hard on hard.

5.4 Recommendations

5.4.1 Public mobilization programs and revenue contributions

Based on the study findings, it is recommended that in way to further improve public mobilization, the town council tax administration should consider a range of assistance modalities to support revenue matters. And amongst them are the technical assistance, policy dialogue and financial assistance to guide public mobilization programs.

5.4.2 Public sensitization programs and revenue contributed by business personnel

Further, there is need to promote transparency in order to improve accountability and awareness in various ways. This can be attained through public disclosure of revenue statistics and financial budgets among others.

5.4.2 Public consultation programs and revenue contributions by the business community

In a move to broaden the consultation programs, the town council should encourage broad based dialogue on tax matters which include civil society groups, business and other stakeholders. Also there is need to measure the progress and build the knowledge base of the consultation programs.

5.5 Area of further study

Further research need to be conducted on the impact of public engagement in local government on the general performance of the government workers.

Additionally, there is need to do research on the effect of community engagement on the quality of services delivered to the communities.

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APPENDICES

Appendix 1: RESEARCH QUESTIONAIRE

Introduction

Dear Participant,

I am Sunday Eric (18/2/TU/011/MPAW), a student of Team University pursuing a degree of Master of Public Administration and Management, currently carrying out research on Public Engagement and Revenue collection effectiveness in Kagadi Town Council, Kagadi Local Government.

You are kindly requested to fill this questionnaire with the necessary information as all your responses will be treated with confidentiality and strictly be used for Education purposes. Thank you.

Section A: Bio data (please fill and tick the appropriately)

1. Gender: A: Male ☐   B: Female   ☐

2. Age Bracket (in years)
   A. 18-30   ☐
   B. 31-34   ☐
   C. 35-39   ☐
   D. 40andabove   ☐

3. Level of Education you have attained
   A. No formal education   ☐
   B. Primary education   ☐
   C. Secondary education   ☐
   D. Post-secondary education ☐

4. What is your occupational status?
   a. Public servant   ☐
   b. Business person   ☐
   c. Others (specify)…………………………………………

6. If your occupation is business in 5, for how long have you spent in the business?
   0-3 Years   ☐
   3-5 Years   ☐
   5-8 Years   ☐
   Over 8 Years ☐

   Section B

7. Public Mobilization and Revenue Collection Effectiveness

Answer the following questions appropriately (SA=**Strongly Agree**; A= **Agree,** N= **Not sure;** D=**Disagree;** SD=**Strongly Disagree**)

Opinion	SA	A	N	D	SD
1. The tax administrators always come to the business premises and mobilize us to register the business for tax					
2. The business voluntarily register as a taxpayer with the tax authority/ tax administrators					
3. Having registered the business, the town council tax administers always mobilize business personnel and educate them on the uses of taxes paid.					
4. The town council authority always bases on all relevant records to make the correct and accurate assessment for each business operation.					
5. The tax administrators together with the business community come together and levy fine fees for those who may default paying the levies levied.					
6. The business pays tax obligations through the tax collection officers					
7. Mobilization programs by the town council have impact on the amounts collected					
8. The effectiveness of the tax payers mobilization affects the revenue collected by the town council					
9. The formation of a small group that is representative of the community's interest guides mobilization and hence better fares and also improved revenue efficiency					

8. Public Sensitization and Revenue Collection Effectiveness

Answer the following questions appropriately (SA=**Strongly Agree**; A= **Agree,** N= **Not sure;** D=**Disagree;** SD=**Strongly Disagree**)

Opinion	SA	A	N	D	SD
1. Public engagement methods and procedures have a direct influence on revenue amounts collected					
2. The effectiveness of the tax payers mobilization affects the revenue collected by the town council					
3. Massive sensitization of tax payers increases the tax collected by the town council					
4. The engagement of both business personnel's and tax administration body influences how much revenue is collected by the town council					
5. Tax administration sensitization with tax payers improves business performance and hence increased revenues					
6. The town council always meets the business representatives who agree on the levies charged					
7. Single or multiple opportunities for face-to-face sensitization meetings are educational and motivate payers will to respond to the tax fares.					
8. Involvement of experts to answer participants' questions through sensation programs increase the revenue collection effectiveness.					

9 Public consultation and revenue collection effectiveness

Answer the following questions appropriately (SA=**Strongly Agree**; A= **Agree,** N= **Not sure;** D=**Disagree;** SD=**Strongly Disagree**)

Opinion	SA	A	N	D	SD
1. The town council always consults us before levying the taxes					
2. The town council tax administrators frequently move into business premises to discuss revenue matters.					
3. The tax assessed is done on the annual business profits/losses					
4. The tax administrators normally discuss the findings before leaving the business premises					
5. Tax administration consultations with tax payers encourages to comply with tax obligations					
6. Tax consultations encourages us to understand other business proposals					
7. Tax consultations guide in getting feedback on the accountability from the town council administrators					

Thank you for your time and cooperation

Appendix 2: Sample size (s) required for a given population size (N)

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	256	3000	341
20	19	120	92	300	169	900	269	3500	346
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	**1000**	**278**	4500	354
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	191	1200	291	6000	361
45	40	170	118	400	196	1300	297	7000	364
50	44	180	123	420	201	1400	302	8000	367
55	48	190	127	440	205	1500	306	9000	368
60	52	200	132	460	210	1600	310	10000	370
65	56	210	136	480	214	1700	313	15000	375
70	59	220	140	500	217	1800	317	20000	377
75	63	230	144	550	226	1900	320	30000	379
80	66	240	148	600	234	2000	322	40000	380
85	70	250	152	650	242	2200	327	50000	381
90	73	260	155	700	248	2400	331	75000	382
95	76	270	159	750	254	2600	335	100000	384

(Source: Amin, 2005:454)

From R.V. Krejcie and D.W. Morgan (1970), Determining sample size for research activities, Educational and psychological measurement, 30,608, Sage Publications.

Appendix 3: BUDGET

Proposed Budget for the Research Report

ITEM	QUANTITY	AMOUNT
Ream of papers	5	100,000
Research proposal typing and printing costs	1	100,000
Transport facilitation		200,000
Research Report typing and binding	3	100,000
Refreshments& Lunch		150,000
Airtime		100,000
Cost of data collection		300,000
Internet services		200,000
Cost of analytical package installations		200,000
Miscellaneous		150,000
Estimated Total Expenditure		**1,600,000**