Effect of Revenue Planning On Service Delivery in Rubanda District Local Government, Uganda

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ABSTRACT:-
Purpose: The study examined the effect of revenue planning on service delivery in Rubanda District Local Government in Uganda as guided by Taylor's Classical Theory of Management

Design/Methodology: The study employed a descriptive research design where a total of 153 respondents were targeted from a population of 260 which consisted of local government officials and members of the community in Rubanda district. Purposive sampling was used to select the local government officials while the community members were selected by simple random sampling with a high response rate of 96.1%, resulting in 147 completed questionnaires.

Findings: The regression results revealed a positive and significant effect of revenue planning on service delivery. The study concluded that effective revenue planning fosters stakeholder trust and facilitates equitable resource allocation, which enhances the quality of services in healthcare, education, and infrastructure.

Recommendations: The study recommended the district official should improve communication on revenue planning to all stakeholders and engage them in the revenue planning process for better outcomes.

Key words: *Revenue Planning, Service Delivery, Rubanda District Local Government*

I. INTRODUCTION

Revenue planning is the process of forecasting future income and setting financial targets based on anticipated revenue streams. It involves analyzing past revenue trends, predicting future revenue growth, and aligning it with organizational goals (Halpern, 2014). In public institutions, revenue planning includes determining how much revenue needs to be raised through taxes or other forms of income to fund public services and infrastructure. According to Halpern (2014), revenue planning is critical for ensuring that sufficient resources are available to meet organizational objectives, and that spending aligns with anticipated income. Revenue planning involves the strategic process of setting goals, targets, and strategies to maximize an organization's income generation (Ahangarkolaei, 2010). It encompasses the identification of revenue sources, forecasting future revenues, and devising plans to optimize revenue streams. This includes determining pricing strategies, product/service offerings, and market segmentation to attract and retain customers (Anderfuhren-Biget, 2014).

Revenue planning involves the systematic process of estimating and projecting future revenue inflows based on different sources (Chan, 2024). In the context of Rubanda District, revenue planning encompasses the identification of potential revenue sources, setting revenue targets, and developing strategies to achieve those targets. This involves property tax assessments, business licensing, and other revenue-generating activities. While revenue planning may occur, the allocation of funds across service sectors might not align with the actual needs and priorities of the community. This misalignment can lead to underfunding of critical services like healthcare and education, directly affecting service quality.

Service delivery especially in the public sector plays a critical role in economic development, maintaining and improving the well-being of individuals and communities at large. According to Mohammed et al., (2020), healthcare services encompass a wide array of activities, ranging from basic primary care and vaccination programs to more advanced medical treatments and emergency services. The primary goal of healthcare service delivery is to ensure that individuals have access to high-quality medical care, which not only helps to treat illnesses but also prevents the onset of diseases through preventive services. Effective delivery of healthcare services is essential for promoting overall well-being, reducing morbidity and mortality rates, and fostering healthier communities. When healthcare systems are well-structured, they can significantly reduce the burden of diseases and improve the quality of life for individuals.

Education as a service is equally vital in fostering human capital development and driving societal progress. As Ubogu (2022) highlights, education service delivery involves providing accessible, equitable, and quality education across all levels—ranging from formal schooling to vocational training and adult education programs. A well-functioning education system contributes significantly to skill development, poverty reduction, and enhanced employability. By providing individuals with the necessary knowledge and skills, education empowers them to secure better employment opportunities, thus lifting communities out of poverty. Furthermore, effective education service delivery helps in fostering innovation, societal transformation, and the overall economic development of nations.

In the realm of infrastructure, roads and transportation networks are fundamental to economic activities and social integration. Road and infrastructure service delivery involves the planning, construction, and maintenance of transportation systems, including roads, bridges, and public transit facilities. Accessible and well-maintained infrastructure not only facilitates the movement of goods and people but also enhances economic growth by connecting communities and reducing travel times. Furthermore, efficient infrastructure promotes social integration by improving access to essential services, such as healthcare and education, and fostering economic opportunities for marginalized groups. Well-executed infrastructure development is therefore crucial for creating an environment that supports sustainable economic and social progress.

Rubanda District Local Government (RDLG) is situated in south western Uganda approximately 22 km from Kabale town along Kabale-Kisoro road with a population of approximately 225,204 people (UBOS May 2020). It is surrounded by Kabale District in the North, Kanungu District in East, Rwanda and Kisoro district in the south. Rubanda District is one of the newest districts in Uganda, having been carved out of Kabale District in 2017. According to the Local Government Management of Service Delivery-National Synthesis Report 2021, Rubanda District is a local government entity with diverse socioeconomic and geographical characteristics (Carter, 2022). It encompasses rural and semi-urban areas, each with unique challenges and opportunities. The district's revenue sources include taxes, fees, grants, and other income streams, which collectively contribute to its financial capacity for service delivery. The district's revenue management practices play a crucial role in determining the allocation and utilization of resources across various sectors, such as healthcare, education, roads and infrastructure.

II.   STATEMENT OF THE PROBLEM

Revenue planning is a decentralized responsibility to local governments which has been viewed as a mechanism for addressing problems of providing and maintaining public services (Ministry of Local Government, 2013). The provision of service delivery by the government, through the process of decentralization is a necessity for the development of the community residents (Mushemeza, 2019). Service delivery is the ultimate goal for Rubanda District local government for its' people but there is a public outcry in terms of poor service delivery associated with, poor state of health services, delay in supplying scholastic materials to government aided schools and poor roads. For instance in FY 2018/2019, a 20 Km stretch along Nfasha-Kagunga-Mugyera-Habuhutu Road was blocked by rain water and made the road impassable for 2 months without being worked on (Auditor General's office, 2020). Despite the government of Ugandas effort to allocate resources to the district eg. 5,709,296 in the FY 2019/20 Q3 and FY 2019/20 Q4, poor service delivery has continued to persist. This necessitated the researcher to conduct the study to investigate whether revenue planning could affect service delivery in Rubanda District Local Government in Uganda.

Objective of the Study
1. To examined the effect of revenue planning on service delivery in Rubanda District Local Government in Uganda

Research Hypothesis
H_{01}: Revenue planning has no significant effect on service delivery in Rubanda District Local Government in Uganda

III.   LITERATURE REVIEW

Theoretical Review

Frederick Winslow Taylor's investigation into the effective use of human resources in industrial organizations, particularly at the shop level, sought to address the slow pace of work and improve efficiency (Taylor, 1911). Taylor's Classical Theory of Management, also known as Scientific Management, is highly relevant to revenue management and service delivery, including within the context of Rubanda District Local Government. His principles, aimed at optimizing work processes through scientific analysis, have clear applications in revenue management. By applying Taylor's methods, revenue collection processes can be streamlined, resource wastage minimized, and productivity increased. Taylor's emphasis on breaking down complex tasks into specialized components aligns with the need for distinct roles in revenue management,

leading to greater expertise and efficiency in generating, collecting, and allocating revenue. Taylor's principles also stress the importance of establishing standardized procedures and best practices. In Rubanda District, implementing standardized methods for revenue collection, budgeting, and allocation can enhance transparency, accountability, and consistency. Additionally, Taylor's concept of time and motion studies can be applied to improve the efficiency of revenue collection processes, ensuring that time and resources are used effectively and that revenue is collected in a timely manner. While Taylor's approach has provided foundational insights into improving efficiency, it is crucial to critically assess its applicability in modern contexts where the dynamics of revenue management and service delivery may differ from those of Taylor's time.

Critical Literature Review

Revenue planning involves identifying potential sources of income and developing strategies to optimize revenue generation. The Local Government Act Cap 243 grants local governments the authority to mobilize and collect revenues necessary to provide services to the community (GOU, 2013). Proper planning ensures that revenue targets are realistic and aligned with the community's needs. According to Ggoobi (2020), efficient revenue planning depends on a thorough assessment of the economic potential of the district, regular enumeration, and effective enforcement of revenue collection strategies. Revenue planning is categorized into identification of revenue sources, assessment and enforcement (Verberne, 2019). These indicators have been explained in line with service delivery for instance the Article 191 section 2 of the constitution of the Republic of Uganda which clearly stipulates that the fees and taxes to be levied, charged, collected and appropriated include rent, rates, royalties, stamp duties, fees on registration and licensing and any other fees and taxes that parliament may prescribe. Local governments derive revenue from fines and penalties among others (Smoke, 2010). The scholar adds that tax is the most important source of local government revenue; it is noteworthy that tax revenue can hardly finance a big fraction of the district local government to ensure service delivery to the people (Smoke, 2010).

Revenue planning includes identification of revenue sources, assessment of revenue and collection of revenue, debt and credit management (Mbufu, 2013). On the contrary, the study by (Chaln Chavez, 2014), highlights that a large portion of municipal customers are indigent and therefore cannot afford to pay for services. This has to be factored into financial planning and strategy development service tax, trading license and donations from either central government and outside countries (Chaln Chavez, 2014). Additionally, to curb and reverse the declining local revenue, many local governments come up with revenue plans that entail identifying revenue sources among others to increase the revenue base (CommonWealth, 2018). The actual collections could be less than the budgeted. This shows negative performance in revenue collection and it is not desirable if the Local Government if it is to deliver quality and sufficient services to its people.

Local governments needed to meet certain minimum conditions in order to access development funds (Harris, 2014). Conditions are intended to reinforce good governance for instance approved annual plan and budget; submission of final audits on time; no adverse opinion audit certificate awarded to latest accounts of the council; and submission of quarterly financial reports (Harris, 2014). Such requirements are seen as minimum safeguards for handling funds, and aim to entrench accountability on the part of the staff and leaders of local governments. Kesti (2013), argue that local governments improve their local revenue collection when they deploy a team of enforcers to oversee its collection. To ensure a smooth financial health of an organization, several interrelated factors need to be considered; they argue that using strategic plans enforcement inclusive fulfills objectives of an organization (Kesti, 2013). This task requires setting of goals, which has to do with the quality of service with other drivers directed at attaining organization goals. Conclusively, well-designed revenue assessment strategies improve the efficiency of revenue collection, win public support, incentivize economic activity, and improve urban affordability for the poor (Ministry of Local Government, 2013). More still, budgetary improvements can allow municipalities to make strategic investments in their cities, stimulating a virtuous cycle of growth, revenue generation, and prosperity. On the other hand, (Fjeldstad, 2014) corresponds that the local government 'own revenue' systems across Anglophone Africa are often characterized by a huge number of revenue instruments. However, the main sources of 'own revenues' are usually property rates in urban councils, business licenses, market fees and various uses charges, often in the form of surcharges for services provided by or on behalf of the local government authority. According to the Business Informer Article by (Verberne & Arendsen, 2019), for any business to succeed, there should be a revenue plan, as this, is the only way to remain conscious competent and be able to forecast the probable chances of success. It is however, important to note that all the foregoing arguments on revenue planning, dwelt so much on the process (Verberne, 2019). The researcher agrees to the findings as planning strategically highlights how, when, what, why and how an organization may meet its core business value. In most Local governments, Rubanda District inclusive, revenue planning entails identification of revenue sources, revenue assessment and revenue monitoring. Despite the proper channels to ensure these goals are met, Rubanda District has challenges pertaining to revenue management and service delivery. Most studies dwell so much on the

process of public revenue planning which is bureaucratic and but this study reveals how the delays in the public revenue planning is reduced.

CONCEPTUAL FRAMEWORK
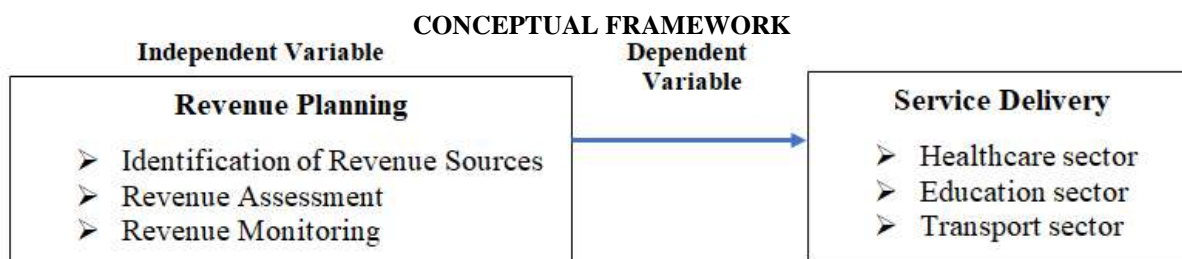
Revenue planning, the Independent Variable, set the stage for identifying and optimizing revenue sources. The first measurement component, Identification of Revenue Sources, involved counting the number of different sources available for revenue generation, such as taxes, grants, and fees. The second component, Revenue Assessment, focused on evaluating the methods used to assess potential revenue. Lastly, Revenue Monitoring pertained to the frequency with which revenue activities were monitored.

In assessing service delivery, the Dependent Variable, the first dependent variable was healthcare. The measurement of Quality of Healthcare Services involved utilizing patient satisfaction surveys and health outcome indicators, such as maternal mortality rates and vaccination coverage rates. The Quality of Educational Services was measured through student performance metrics, including examination pass rates and literacy rates. The Condition of Road Infrastructure was measured by assessing the percentage of roads in good condition, based on regular assessments that looked at factors such as pothole frequency and smoothness ratings.

IV.   RESEARCH METHODOLOGY

Research design

The study employed a descriptive research design, which facilitated the collection of both quantitative and qualitative data. As noted by Khalid et al. (2012), descriptive research focuses on understanding a phenomenon, making it well-suited for capturing a comprehensive overview of the subject matter. This design was selected for its ability to generalize findings to a broader population.

Target population and sample size

The study targeted a population of 260 respondents from Rubanda District Local Government, encompassing community members who were pertinent to the research. (Rubanda District Local Government, 2020). A sample size of 153 respondents was chosen using Krejcie & Morgan's table of sample size determination, which provides a guideline for selecting an appropriate sample size based on the total population.

Table 1: Target population and sample size

Category of respondents	Target Population	Sample Size
Bubaare Town council	15	9
Bubaare Subcounty	15	9
Hamurwa Subcounty	15	9
Hamurwa Town Council	15	9
Nyamweru Subcounty	15	9
Hamuhambo Town council	15	9
Ikumba Subcounty	15	9
Ruhija Subcounty	15	9
Ruhija Town council	15	9
Nshanjare Town council	15	9
Rubanda Town council	15	9
Muko Subcounty	15	9
Butaare Katojo Town council	15	9
Kacerere Town council	15	9
Bufundi subcounty	15	9
Kashasha Town council	15	9
Habuhutu Town council	15	9
Total	**260**	**153**

Sampling procedure

Purposive sampling was used to select key informants, including government officials and political leaders. These individuals are chosen because they possess relevant knowledge and experience regarding revenue management practices and service delivery in Rubanda District. Simple random sampling was used for community members. The researcher identified a list of all potential community members within the study area and randomly selected participants from this list. The objective was to gather a diverse range of opinions regarding revenue planning practices and their impact on service delivery.

Data Collection Methods

Questionnaire survey method was applied to a sample of 153 respondents, who provided their views on the local revenue planning practices and service delivery. Additionally, interviews were conducted on a one-on-one basis with 10 key informants from both the local district staff and politicians.

Data Analysis

Data was analyzed quantitatively with statistical techniques; Statistical Package for Social Scientists (SPSS). The use of table, frequencies and percentages has been employed in the analysis to ensure accuracy, adequacy and completeness of the study.

V.   RESULTS AND DISCUSSIONS

Response Rate: The study aimed to collect data from 153 respondents. However, a total of 147 completed questionnaires were received, resulting in a response rate of:

Table 2: Response Rate

Description	Values
Total Sample Size	153
Responses Received	147
Response Rate (%)	96.1%

Source: Field Data 2024

The response rate refers to the proportion of participants from the total sample who completed and returned the survey. In this case, the total sample size was 153 individuals, out of which 147 provided responses. This yields a response rate of 96.1%, which is calculated by dividing the number of responses received by the total sample size and multiplying by 100. A response rate of 96.1% is considered very high, indicating that most of the targeted participants were successfully engaged in the study, which enhances the reliability and representativeness of the collected data. Such a high response rate is advantageous because it minimizes non-response bias and contributes to the accuracy of the study's findings.

Descriptive analysis on effect of Revenue Planning on Service Delivery

SA; strongly Agree, A; Agree, D; Disagree, SD; Strongly Disagree

Table 3: Summary of Opinions on Revenue Planning

Statement	SA (F/ %)	A (F/ %)	D (F/ %)	SD (F/ %)	Mean	Std Dev
The district's revenue planning processes are openly communicated to the public.	47 (31.9%)	68 (46.3%)	22 (15.0%)	10 (6.8%)	3.03	0.82
Financial reports related to revenue planning are regularly published and accessible.	50 (34.0%)	65 (44.2%)	23 (15.6%)	9 (6.1%)	3.06	0.80
The district's budget allocations are discussed in public forums before finalization.	53 (36.1%)	60 (40.8%)	26 (17.7%)	8 (5.4%)	3.08	0.83
Stakeholders have opportunities to provide input and feedback on revenue planning decisions.	46 (31.3%)	70 (47.6%)	24 (16.3%)	7 (4.8%)	3.06	0.80
There are clear and enforced guidelines for how revenue is allocated and spent in the district.	49 (33.3%)	66 (44.9%)	24 (16.3%)	8 (5.4%)	3.06	0.81
Independent audits are conducted regularly to ensure proper use of district funds.	52 (35.4%)	62 (42.2%)	25 (17.0%)	8 (5.4%)	3.07	0.82

There are mechanisms to report and address misuse of funds in the district's revenue planning.	50 (34.0%)	67 (45.6%)	22 (15.0%)	8 (5.4%)	3.08	0.81
District officials are held accountable for deviations from approved revenue plans.	45 (30.6%)	72 (48.9%)	22 (15.0%)	8 (5.4%)	3.05	0.80
Revenue planning information is easy to understand and available in multiple formats.	49 (33.3%)	66 (44.9%)	24 (16.3%)	8 (5.4%)	3.06	0.81
Community members are aware of and understand the district's revenue planning processes.	48 (32.7%)	68 (46.3%)	24 (16.3%)	7 (4.8%)	3.07	0.80

Source: Field Data 2024

A majority of the respondents (31.9% strongly agree, 46.3% agree) believe that the district's revenue planning processes are openly communicated to the public. The mean score of 3.03 and a standard deviation of 0.82 indicate a moderately positive perception of communication efforts, but the diversity of responses suggests that there are still areas for improvement. Effective communication of revenue planning processes is crucial for transparency and ensuring that community members understand how decisions are made.The results indicate that financial reports related to revenue planning are regularly published and accessible, with 34.0% strongly agreeing and 44.2% agreeing. The mean score of 3.06 suggests a generally positive perception of accessibility, although 15.6% of respondents disagree, indicating there are still barriers to accessing this information. The district should ensure that financial reports are not only made available but also accessible in formats that are understandable to all stakeholders, emphasizing transparency and accountability.

With 36.1% strongly agreeing and 40.8% agreeing, respondents perceive that budget allocations are discussed in public forums before finalization, resulting in a mean of 3.08. This finding implies that there are opportunities for public involvement in the decision-making process, though the 17.7% disagreement indicates that not all community members feel they have sufficient input. The mean score of 3.06 and the relatively high agreement (31.3% strongly agree, 47.6% agree) suggest that stakeholders have opportunities to provide input and feedback on revenue planning decisions. However, the 16.3% disagreement indicates that some stakeholders might not be aware of or do not feel included in these opportunities. This implies the need for more structured and inclusive mechanisms to gather stakeholder feedback, ensuring diverse perspectives are considered in revenue planning.

Respondents generally agree that there are clear and enforced guidelines for how revenue is allocated and spent in the district, with 33.3% strongly agreeing and 44.9% agreeing. The mean score of 3.06 indicates confidence in the guidelines, but there is still some level of disagreement (16.3%), suggesting gaps in awareness or enforcement. A mean score of 3.07 reflects a positive view of regular independent audits, with 35.4% strongly agreeing and 42.2% agreeing. Regular audits are key to ensuring transparency and the proper use of funds. The presence of disagreement (17.0%) suggests that either the frequency or the communication of audit findings could be improved to boost public confidence in financial oversight.

The mean score of 3.08 suggests that respondents generally agree that mechanisms to report and address the misuse of funds are in place, with 34.0% strongly agreeing and 45.6% agreeing. The disagreement (15.0%) highlights the need for more awareness of these mechanisms or improvements to their effectiveness. Ensuring that community members know how to report misuse of funds and trust that these issues will be addressed is vital for enhancing accountability.

The perception that district officials are held accountable for deviations from approved revenue plans is positive, with a mean score of 3.05, although there is some room for improvement. The results (30.6% strongly agree, 48.9% agree) imply a moderate level of accountability, but the disagreement (15.0%) suggests that some community members may perceive a lack of consequences for deviations. The district should ensure that accountability measures are consistently applied and clearly communicated.

The mean score of 3.06 and the distribution of responses (33.3% strongly agree, 44.9% agree) indicate that revenue planning information is generally accessible and available in multiple formats. However, there is still a segment of the population that finds this information either inaccessible or difficult to understand (16.3% disagree). The implication is that the district should continue to simplify and diversify the formats in which information is provided, catering to different audiences to improve understanding. A mean score of 3.07 indicates a generally positive perception of community awareness and understanding of the district's revenue planning processes, with 32.7% strongly agreeing and 46.3% agreeing. However, 16.3% disagree, which suggests that a portion of the community is either not aware of or does not understand these processes. This finding implies a need for ongoing public education initiatives to ensure that community members are informed and understand how revenue planning affects them.

Table 4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.749	0.561	0.548	0.514

Source: Field Data 2024

R indicates a strong positive correlation (0.749) between Revenue planning Practices and Service Delivery.
R Square (0.561) indicates that approximately 56.1% of the variance in Service Delivery can be explained by Revenue planning Practices. Given that the R-square was not equal to zero, the study assumed that the model was a good fit for the data.
The **Adjusted R Square (0.548)** accounts for the number of predictors in the model, suggesting a good fit.

Table 5: ANOVA Table

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	18.960	1	18.960	47.245	0.000
Residual	14.949	145	0.103		
Total	33.909	146			

Source: Field Data 2024

The F-value (47.245) and Sig. (0.000) indicate that the regression model is statistically significant, meaning that Revenue planning Practices significantly predict Service Delivery. The decision is to reject the null hypothesis that all the coefficients are equal to zero and instead fail to reject the alternative hypothesis that at least one of the coefficients is not equal to zero. The conclusion is that at 0.05 level of significance the ANOVA test indicated that in this model the independent variable namely, revenue planning is important in predicting of service delivery as indicated by significance value = 0.000 which is less than 0.05 level of significance ($p = 0.000 < 0.05$). The conclusion based on such findings is that the model is a good fit; hence, the need to establish the coefficients alongside their significance as illustrated in the following table 6

Table 6: Coefficients Table

Variable	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
	B	Std. Error	Beta	
(Constant)	1.634	0.225		7.260
Revenue Management Practices	0.724	0.105	0.749	6.952

Source: Field Data 2024

The constant (1.634) represents the predicted value of Service Delivery when Revenue planning Practices is zero.
The B value for Revenue planning Practices (0.724) indicates that for each unit increase in Revenue planting Practices, Service Delivery increases by approximately 0.724 units, holding other variables constant.
The t-value (6.952) and Sig. (0.000) suggest that Revenue planning Practices is a statistically significant predictor of Service Delivery.

Qualitative data analysis
Objective: To Examine the Effect of Revenue Planning on Service Delivery in Rubanda District
Processes Involved in Revenue Planning: Respondents detailed that revenue planning in Rubanda District involves several stages, including needs assessment, budget formulation, stakeholder consultations, and final approval. As one respondent stated,
> *"We follow a comprehensive process starting from assessing community needs to finalizing the budget, which ensures that our planning aligns with the district's priorities."*

Communication of Planning Strategies: Revenue planning strategies are communicated through meetings, internal memos, and periodic workshops. A respondent noted,
> *"Planning strategies are shared during departmental meetings and through official memos, but not all stakeholders are always kept in the loop."*

Effectiveness of Revenue Planning: The consensus was that the current revenue planning process is fairly effective but has room for improvement. A participant mentioned,
> *"While our planning process is effective to an extent, there are gaps in how we adapt to emerging needs and changing circumstances."*

The findings suggest that while the revenue planning process is well-structured and somewhat effective, there are opportunities to improve stakeholder engagement and adaptability. Enhancing communication and responsiveness in planning could lead to better alignment with community needs and more effective service delivery.

VI.   SUMMARY OF FINDINGS

Revenue planning is integral to ensuring that resources are allocated efficiently to address the district's needs. The study found that revenue planning in Rubanda District involves conducting needs assessments, formulating budgets, and engaging stakeholders through consultations. This approach has contributed to improvements in critical service sectors such as healthcare, public utilities, infrastructure, and education. Specifically, 79.6% of respondents noted enhanced educational services as a result of careful revenue planning, and 80.3% reported improved social services. This highlights the importance of systematic planning in meeting the community's evolving needs and achieving a higher standard of service delivery.

The main objective of this study was to assess the effectiveness of revenue planning processes and their impact on service delivery in Rubanda District. The results indicate a general consensus among respondents on the effectiveness of these processes. This perception is supported by balanced gender representation and diverse respondent qualifications, ensuring a comprehensive understanding of revenue planning's impact on service delivery (African Development Bank, 2013; Auditor General's Office, 2020).

Key elements contributing to the effectiveness of revenue planning include transparency, stakeholder engagement, and the accessibility of financial reports. The study highlights that effective revenue planning ensures stakeholders are informed, which enhances accountability and supports better decision-making (Akitoby, 2018; Ggoobi, 2020). The presence of transparent processes and accessible financial information has led to increased community satisfaction and improvements in essential services such as education and healthcare. Despite these successes, the need for consistent monitoring and evaluation to sustain the benefits of strategic planning remains crucial, as it ensures adjustments can be made to address emerging challenges and maintain service quality.

VII.   CONCLUSIONS

Revenue planning is a crucial component for enhancing service delivery in Rubanda District. The study concludes that effective and transparent revenue planning builds trust among stakeholders, which in turn facilitates the equitable and efficient allocation of financial resources. Transparency in the planning process ensures informed decision-making that contributes significantly to improving public services, particularly in healthcare, education, and infrastructure. To maximize these benefits, enhancing stakeholder engagement and communication during revenue planning remains vital.

RECOMMENDATIONS

Improving Effectiveness of Revenue Planning: The district should endeavor to improve communication regarding revenue planning strategies to ensure all stakeholders are well-informed and can contribute effectively to the process. This includes clear and consistent dissemination of plans and objectives to build trust and align expectations. Engaging stakeholders, including community members, in the planning process will foster inclusivity, ensuring that the planning is relevant and addresses the actual needs of the community. The revenue planning process should be made adaptable to emerging needs and changing circumstances. This will ensure the plans remain relevant, responsive to real-world challenges, and capable of adjusting to unexpected changes.

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