Effect of Financial Resource Mobilization on Service Delivery in Local Governments: A Case Study of Kisoro District.

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Abstract: This study aimed at examining the effect of financial resource mobilization on service delivery in local governments, with a specific focus on Kisoro District, Uganda. The research utilized multiple linear regression analysis to assess the relationship between financial resource mobilization strategies and the efficiency of service delivery, the impact of local revenue generation efforts on essential public services, and the challenges and opportunities in financial resource mobilization. The findings indicated a significant positive relationship between financial resource mobilization strategies and service delivery efficiency in Kisoro District. Tax collection efficiency was identified as the strongest factor ($\beta = 0.45$, $p = 0.001$), followed by grants and donor funding ($\beta = 0.38$, $p < 0.001$), public-private partnerships ($\beta = 0.29$, $p = 0.012$), and local government savings ($\beta = 0.17$, $p = 0.038$). The model explained 72% of the variance in service delivery efficiency. In terms of local revenue generation, local tax revenue ($\beta = 0.52$, $p < 0.001$), user fees and charges ($\beta = 0.31$, $p = 0.002$), and property rates ($\beta = 0.25$, $p = 0.004$) were found to significantly impact the provision of essential public services, explaining 65% of the variance in service delivery. Finally, challenges such as corruption and mismanagement ($\beta = -0.62$, $p < 0.001$) were found to negatively affect resource mobilization, while opportunities like capacity building ($\beta = 0.48$, $p < 0.001$), community participation ($\beta = 0.35$, $p = 0.001$), and access to external funding ($\beta = 0.27$, $p = 0.005$) presented avenues for improving financial independence and service delivery. The study concluded that improving financial resource mobilization strategies, addressing governance issues, and strengthening community and external partnerships are critical for enhancing service delivery in Kisoro District.

Keywords: financial resource mobilization, service delivery, local government, tax collection, public-private partnerships, local revenue generation, challenges, opportunities

Background of the study

Globally, the efficient mobilization of financial resources is crucial for achieving sustainable development goals (SDGs) and improving public sector performance (Ntirandekura et al., 2022). According to (David et al., 2023), many developing countries face challenges in effectively mobilizing domestic resources for development. While some countries have seen improvements in tax revenues, the proportion of domestic resource mobilization to GDP remains low in many regions, particularly in sub-Saharan Africa (Frank et al., 2023). In Africa, the challenge of financial resource mobilization is pronounced, with many local governments struggling to generate adequate funds for essential services such as health, education, infrastructure, and public safety (Anthony et al., 2023). The African Union's Agenda 2063 emphasizes the need for improved domestic resource mobilization as a way to reduce dependency on foreign aid and achieve sustainable development (Kazaara & Audrey, 2024). The continent's low tax-to-GDP ratio remains a significant barrier to achieving these goals, with some countries, such as Uganda, facing persistent challenges in domestic resource generation (Lydia et al., 2023). (Ntirandekura & Friday, 2022) reported that the average tax-to-GDP ratio in Africa is only about 16%, far below the 25% target set by the international community for financing development. This underlines the importance of improving financial resource mobilization at local government levels to enhance service delivery and support national development objectives (F. Christopher, Muhindo, et al., 2022).

In Uganda, local governments are expected to provide essential public services to citizens, but financial constraints often undermine their ability to meet these expectations (Polycarp et al., 2023). The decentralization process in Uganda, which began in the early 1990s, aimed to improve service delivery and empower local governments to mobilize resources and allocate them efficiently (F. Christopher, Muhindo, et al., 2022). However, financial resource mobilization at the local level remains a major challenge. According to (Nancy & Prudence, 2024), local governments depend heavily on central government transfers, which are often insufficient and delayed, further straining their capacity to provide quality services (F. Christopher, Moses, et al., 2022). The (Gloria et al., 2023) reports that while local governments in Uganda account for over 70% of public service delivery, they only control about 10% of the national budget, leading to challenges in financing critical services.

The Kisoro District, located in the southwestern part of Uganda, provides a unique context to study the effect of financial resource mobilization on service delivery (Gracious, 2023). Kisoro District faces several challenges related to financial resource mobilization, including low local revenue generation, reliance on central government transfers, and limited capacity to attract private investment (Irumba et al., 2024). The district's population, estimated at over 300,000 people, relies heavily on services such as health care, education, and infrastructure, all of which require adequate funding to meet the growing demands of the community (Alex & Devis, 2023). However, Kisoro's ability to mobilize resources locally has been limited by factors such as a narrow tax base, insufficient local government revenue collection mechanisms, and the informal nature of the local economy (Amos et al., 2024). The district

also faces significant socio-economic challenges, including high poverty levels, limited industrialization, and reliance on subsistence farming, which constrain the district's capacity to generate local revenue.

According to the (Amos et al., 2024), local revenue mobilization in the district is predominantly derived from property taxes, licenses, and market dues. However, these sources of revenue are limited due to a lack of robust mechanisms for tax collection and a relatively small tax base (Tasha et al., 2023). The district's dependence on transfers from the central government further exacerbates the situation, as these transfers are not always timely and are insufficient to meet the growing demand for public services (Racheal et al., 2023). In 2019, Kisoro District's local revenue collection was reported to be only 20% of the projected target, highlighting the inefficiencies in resource mobilization. The lack of financial resources has led to underfunded health facilities, poor road infrastructure, inadequate educational facilities, and limited access to clean water, all of which impact service delivery in the district (David et al., 2023). Despite these challenges, Kisoro District has made efforts to improve its financial resource mobilization through partnerships with development partners, community participation, and initiatives aimed at improving revenue collection (Moses et al., 2023). However, the district's ability to mobilize sufficient resources remains constrained by institutional and structural challenges, and service delivery continues to be hampered by inadequate funding.

Problem Statement

Financial resource mobilization remains one of the most significant challenges for local governments in Uganda, and Kisoro District is no exception (Moses et al., 2023). Despite efforts by the government to decentralize administrative functions to local authorities, Kisoro District continues to face severe financial constraints that hinder effective service delivery (Jallow, Abiodun, Weke, et al., 2022). Local governments in Uganda heavily depend on central government transfers, which constitute the largest portion of their budgets (Ntirandekura & Christopher, 2022). According to the National Local Government Finance Commission (2021), local governments in Uganda only manage around 10% of the national budget, with the remainder coming from central government transfers, which are often inadequate and delayed (Ivan et al., 2023). In Kisoro District, this dependence on external funding, coupled with a narrow local tax base, has led to insufficient resources to finance key public services such as healthcare, education, and infrastructure (Muhamad et al., 2023). For instance, in 2019, Kisoro's local revenue collection was reported to be only 20% of the projected target, further exacerbating service delivery challenges (T. Christopher et al., 2024). These financial constraints have contributed to the underfunding of essential services and limited the district's ability to meet the needs of its growing population.

Specific Objectives

1. To examine the relationship between financial resource mobilization strategies and the efficiency of service delivery in Kisoro District local government.
2. To assess the impact of local revenue generation efforts on the provision of essential public services such as healthcare, education, and infrastructure in Kisoro District.
3. To identify the challenges and opportunities in financial resource mobilization for Kisoro District and propose strategies to improve financial independence and service delivery.

Methodology

The study employed a descriptive and analytical research design to assess the effect of financial resource mobilization on service delivery in Kisoro District local government (Jallow, Abiodun, Weke, et al., 2022). The study utilized both primary and secondary data collection methods to gather comprehensive information on the topic (Nafiu et al., 2012). Primary data were collected through structured questionnaires administered to key respondents, including local government officials, department heads, and finance officers in Kisoro District. In addition, interviews were conducted with district planners and financial managers to provide deeper insights into the financial challenges and opportunities in the district (Maiga et al., 2021). The questionnaires were designed to capture information on financial resource mobilization strategies, local revenue generation, and the quality and efficiency of public service delivery. Secondary data were obtained from Kisoro District's financial records, reports from the Ministry of Local Government, and relevant academic literature. These records provided historical data on revenue collection, expenditure patterns, and the allocation of resources to various sectors such as education, healthcare, and infrastructure (Rasheed et al., 2022).

Once the data were collected, they were carefully coded and input into SPSS and STATA software for analysis (Nelson et al., 2022). Descriptive statistics, including means, frequencies, and percentages, were used to summarize the demographic characteristics of the respondents and the patterns of financial resource mobilization in the district. A series of regression analyses were conducted to determine the relationship between the mobilization of financial resources and the effectiveness of service delivery (Gunto Lu et al., 2013). In SPSS, frequency distributions and cross-tabulations were generated to identify patterns and trends in the financial management practices of Kisoro District (Abiodun et al., 2022). Descriptive statistics were used to summarize the data on local revenue generation and the corresponding quality of services provided in healthcare, education, and infrastructure.

The data were then analyzed using STATA to perform econometric modeling, specifically Ordinary Least Squares (OLS) regression, to estimate the effect of financial resource mobilization on service delivery (A. Nafiu et al., 2012). The dependent variable for the regression analysis was the quality of service delivery, measured through indicators such as access to healthcare, school enrollment rates, and the condition of infrastructure in the district (Abiodun et al., 2022). Independent variables included the amount of locally

generated revenue, the efficiency of financial resource allocation, and the frequency of financial transfers from the central government (Jallow, Abiodun, & Weke, 2022). Control variables such as population size, demographic characteristics, and the level of government decentralization were also included to account for external factors influencing service delivery.

The regression results were interpreted to establish whether there was a significant relationship between the financial resource mobilization practices and the quality of services in Kisoro District (Jallow, Abiodun, & Weke, 2022). The p-values and coefficients from the regression output were used to determine the strength and significance of the relationships. The findings from both SPSS and STATA were cross-checked for consistency, and a robust analysis of the impact of financial mobilization on local government service delivery was developed (Nelson et al., 2023). In addition to the regression analysis, qualitative data from the interviews were analyzed using thematic analysis (Olanrewaju et al., 2021). The themes emerged from the interviews were categorized into key areas such as challenges in revenue collection, strategies for improving local revenue, and perceptions on how financial management practices affected service delivery (Abiodun et al., 2022). Thematic coding allowed for a deeper understanding of the factors influencing financial mobilization and service delivery in Kisoro District (Gracious, 2023).

Results

Table 1: Relationship Between Financial Resource Mobilization Strategies and Service Delivery Efficiency

Variable	Coefficient	Std. Error	t-value	p-value
Intercept	2.15	0.34	6.32	<0.001
Tax Collection Efficiency	0.45	0.12	3.75	0.001
Grants and Donor Funding	0.38	0.09	4.22	<0.001
Public-Private Partnerships	0.29	0.11	2.64	0.012
Local Government Savings	0.17	0.08	2.13	0.038
R² = 0.72, Adjusted R² = 0.69, F-statistic = 18.45, p < 0.001				

Source: Primary Data, 2025

The regression results indicate a significant positive relationship between financial resource mobilization strategies and the efficiency of service delivery in Kisoro District. Tax collection efficiency has the strongest impact ($\beta = 0.45$, p = 0.001), suggesting that improving tax collection systems can significantly enhance service delivery. Grants and donor funding also play a critical role ($\beta = 0.38$, p < 0.001), highlighting the importance of external financial support. Public-private partnerships ($\beta = 0.29$, p = 0.012) and local government savings ($\beta = 0.17$, p = 0.038) further contribute to service delivery efficiency, albeit to a lesser extent. The model explains 72% of the variance in service delivery efficiency, indicating a strong fit.

Table 2. Impact of Local Revenue Generation on Essential Public Services

Variable	Coefficient	Std. Error	t-value	p-value
Intercept	1.85	0.28	6.61	<0.001
Local Tax Revenue	0.52	0.1	5.2	<0.001
User Fees and Charges	0.31	0.09	3.44	0.002
Property Rates	0.25	0.08	3.13	0.004
Business Licenses	0.18	0.07	2.57	0.014
R² = 0.65, Adjusted R² = 0.62, F-statistic = 15.78, p < 0.001				

Source: Primary Data, 2025

The regression analysis reveals that local revenue generation efforts significantly impact the provision of essential public services in Kisoro District. Local tax revenue has the strongest positive effect ($\beta = 0.52$, p < 0.001), underscoring its importance in funding healthcare, education, and infrastructure. User fees and charges ($\beta = 0.31$, p = 0.002) and property rates ($\beta = 0.25$, p = 0.004) also contribute significantly, while business licenses ($\beta = 0.18$, p = 0.014) have a smaller but still meaningful impact. The model accounts for 65% of the variance in the provision of essential services, indicating a robust relationship between local revenue generation and service delivery.

Table 3. Challenges and Opportunities in Financial Resource Mobilization

Variable	Coefficient	Std. Error	t-value	p-value
Intercept	3.1	0.41	7.56	<0.001
Corruption and Mismanagement	-0.62	0.15	-4.13	<0.001
Capacity Building	0.48	0.12	4	<0.001
Community Participation	0.35	0.1	3.5	0.001
Access to External Funding	0.27	0.09	3	0.005
$R^2 = 0.68$, Adjusted $R^2 = 0.65$, F-statistic = 16.89, $p < 0.001$				

Source: Primary Data, 2025

The regression results highlight significant challenges and opportunities in financial resource mobilization for Kisoro District. Corruption and mismanagement have a strong negative impact ($\beta = -0.62$, $p < 0.001$), indicating that addressing these issues is critical for improving financial independence. On the other hand, capacity building ($\beta = 0.48$, $p < 0.001$) and community participation ($\beta = 0.35$, $p = 0.001$) present significant opportunities for enhancing resource mobilization. Access to external funding ($\beta = 0.27$, $p = 0.005$) also plays a positive role, though its impact is relatively smaller. The model explains 68% of the variance in financial resource mobilization, suggesting that these factors are key drivers of financial independence and service delivery.

Conclusions

The analysis revealed a significant positive relationship between financial resource mobilization strategies and the efficiency of service delivery in Kisoro District. The strongest contributor was tax collection efficiency ($\beta = 0.45$, $p = 0.001$), which suggests that improving tax collection mechanisms is crucial for enhancing the district's ability to deliver services effectively. Additionally, grants and donor funding ($\beta = 0.38$, $p < 0.001$) played a critical role in improving service delivery, emphasizing the importance of external financial support in supplementing local efforts. The contribution of public-private partnerships ($\beta = 0.29$, $p = 0.012$) and local government savings ($\beta = 0.17$, $p = 0.038$) were also positive, although their impacts were less pronounced. The model explained 72% of the variance in service delivery efficiency, indicating a strong correlation between the financial resource mobilization strategies employed and service delivery outcomes. These findings highlight the importance of adopting a multi-faceted approach, combining local revenue efforts with external support and partnerships, to improve service delivery efficiency in Kisoro District.

The results established that local revenue generation efforts significantly impact the provision of essential public services, including healthcare, education, and infrastructure. Local tax revenue emerged as the most significant factor ($\beta = 0.52$, $p < 0.001$), underlining the importance of efficient tax collection in ensuring the availability of resources for these services. Other local revenue sources such as user fees and charges ($\beta = 0.31$, $p = 0.002$), property rates ($\beta = 0.25$, $p = 0.004$), and business licenses ($\beta = 0.18$, $p = 0.014$) also made notable contributions, though to a lesser extent. The model explained 65% of the variance in the provision of essential public services, confirming that local revenue generation plays a critical role in funding key services. The findings suggest that Kisoro District's capacity to maintain and improve essential public services is heavily reliant on local revenue collection and management.

The analysis of challenges and opportunities in financial resource mobilization revealed several critical insights. Corruption and mismanagement emerged as the most significant barrier ($\beta = -0.62$, $p < 0.001$), with a strong negative impact on the district's financial independence. This finding highlights the need for stronger governance, transparency, and accountability mechanisms to ensure that resources are effectively mobilized and utilized. On a more positive note, capacity building ($\beta = 0.48$, $p < 0.001$) and community participation ($\beta = 0.35$, $p = 0.001$) were identified as key opportunities for enhancing financial resource mobilization. These factors can empower local communities and improve the effectiveness of resource management. Furthermore, access to external funding ($\beta = 0.27$, $p = 0.005$) was recognized as another important opportunity, although its impact was relatively smaller. The model accounted for 68% of the variance in financial resource mobilization, emphasizing that addressing corruption, investing in capacity building, and fostering community participation are essential strategies for improving financial resource mobilization in Kisoro District.

Recommendations

There should be a concerted effort to improve tax collection efficiency, as this was identified as the strongest factor influencing service delivery. This can be achieved by modernizing the district's tax collection systems, incorporating technology such as mobile payment platforms and digital records to streamline the process. Additionally, training tax collection officers on best practices, customer engagement, and effective enforcement measures is crucial to improve tax compliance rates. Public awareness campaigns

should be conducted to educate citizens on the importance of paying taxes and how their contributions directly impact the quality of local services, which will also encourage compliance.

Kisoro District must focus on strengthening its relationship with external donors and funding agencies, as grants and donor funding were found to play a critical role in service delivery. The district should prioritize the development of well-structured project proposals that align with donor priorities and present a compelling case for financial support. A transparent system of financial management and reporting should be established to reassure donors that their funds are being utilized effectively, which will help secure continuous support. Moreover, Kisoro District should explore new funding channels by cultivating partnerships with international organizations, governments, and development agencies to diversify its revenue streams.

The district should also work towards enhancing public-private partnerships (PPPs), given that these collaborations can further improve service delivery. The government should actively engage the private sector by offering incentives for investments in critical infrastructure, healthcare, and education. These partnerships should be designed in a way that ensures mutual benefits for both the private sector and the community. Legal and policy frameworks should be adjusted to create a more conducive environment for PPPs, with clear regulations and expectations for both public and private entities involved. This will allow the district to tap into private sector resources and expertise to improve public services without solely relying on public funds.

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