MAKERERE UNIVERSITY

MAKERERE UNIVERSITY BUSINESS SCHOOL

IMPROVING REVENUE MANAGEMENT IN KAMPALA CAPITAL CITY AUTHORITY (KCCA)

BY

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PLAN B

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DECLARATION

I, **AINEMBABAZI DOREEN,** hereby declare that the contents of this research report are my original work, and that it has not been submitted in any other University for an award of similar type.

Sign..... …Date.....5/12/2023.....

AINEMBABAZI DOREEN
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APPROVAL

I, the undersigned, declare that I have been one of the supervisors of the student in this tudy titled, **IMPROVING REVENUE MANAGEMENT AT KAMPALA CAPITAL CITY AUTHORITY (KCCA).**

Dr. Isaac Nkote

Sign.....

Date.....06/12/2023

Mr. Saviour Bahikye

Sign.....

Date.....06/12/2023.....

DEDICATION

I dedicate this work to my lovely family; my husband David, my daughter Aretha and my son Didier who are a main pillar in my daily living and for continuously encouraging me to focus while providing a conducive reading environment at home.

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Firstly, I thank almighty God for the journey so far, the two years' period was not easy but worth and you were with me all through.

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ABSTRACT

This study was guided by three specific objectives that included, assessing the effectiveness of revenue management in KCCA, identifying the challenges associated with revenue management, and to establish the mechanisms for improving revenue management. The study adopted a cross sectional research design and as such, data was collected once without repeat. A quantitative approach employing questionnaires to collect data was adopted. 127 questionnaires were dispatched and a response rate of 91.3% was realised.

SPSS was used to undertake the descriptive analysis. The results show that revenue management in KCCA was ineffective. This was largely demonstrated by low scores in such aspects as employees' competence, revenue projections accuracy, and revenue collection processes, the amount collected, access to information, and budgeting. In terms of the challenges unethical behaviour, large number of defaulting clients, large number of businesses that do not pay fees, poor record keeping, and high costs emerged as the salient factors. In regard to mechanisms to improve revenue management, employing modern technology, hiring of competent employees, enshrining ethical behaviour, operating in an accountable and transparent manner, and devising means to reduce costs associated with revenue management were advanced.

CHAPTER ONE

INTRODUCTION

1.1 Introduction

This chapter has the background, the statement of the problem and the research objective and the research questions. The chapter also has the scope of the study and the significance of the study**.**

1.2 Background

Revenue is a critical resource in an institution as it is the main source of funds to realization of the set objectives for both profit and non-profit making entities. To profit making, revenue is the main source of the organizations' income and when it exceeds costs, it earns profits (Klein *et al.,* 2020). For not-for profit organizations, revenue form the resource that covers costs and also finances the organizational projects. Given the centrality of revenue in any organization, the effective management of the same becomes crucial (An *et al.,* 2021).

The centrality of revenue management is the fact that institutions are largely dependent on revenues to meet its obligations and objectives (Acharya, and Scott, 2022). Effective revenue management entails profiling all the eligible revenue streams, evaluating the most relevant and beneficial ones, and pursuit to ensure maximum collection of all the selected revenue stream (Doni *et al.,* 2021). It also entails ensuring that revenue is collected with the least effort and at the least cost. This is so since at times, there could be some costs that would be involved such as reminders, administration fees and even legal fees where such services are sought (Webb et al., 2020). As such, effective revenue management ensures the entity in question obtains the maximum levels of revenue that can be pursued (Sefa-Nyarko et al., 2021). Ordinarily, an entity may have different revenue streams option and the revenue maximization principle demands that an entity pursues the best option considering the related.

KCCA, the body of interest for this study, has different streams of revenue that is eligible. As a local government that is responsible for offering services in the Ugandan Capital Kampala, the Authority is legally allowed to collect revenue from different sources including trading licence fees, property rates, fines and sundry revenue, and other sources like the donors (Bakibinga, & Ngabirano, 2019). These funds form its revenue envelop that it then uses for its administration costs and offering the various range of services such as education, health, garbage collection, and other services offered under the principle of decentralization (World Bank, 2020). Effectively managed revenue includes planning, controlling and leadership (Anand et al., 2023).

Despite KCCA having a number of revenue streams that it pursues, the available data shows that for the last five years, the Authority has only managed to collect an average of 44% of its projected internal revenue (Akena, 2021). Due to such a low revenue collection, the Authority has in the past failed to match the expected level of services that it earmarks to achieve. Indeed, some of the projects have been delayed or cancelled due to lack of funds (Ngwomowa, 2019). The said state of affairs has largely been as a result of poor revenue management which has created gaps, such as poor planning for revenue, poor recording and poor means of communicating to the residents. In some cases, the cost of collection of the fees has been too high. All these gaps needs to be addressed and as such a need to undertake a scholarly research to find the mechanisms that the authority can employ in order to improve revenue management.

There being a justifiable case of a need to assess the mechanisms that KCCA can employ to improve its revenue management, this study seeks to bridge the gap.

1.3 Statement of the problem

Although revenue management is critical in ensuring that an entity maximises its income, and KCCA has a range of revenue streams, available data shows that, for the last five years it has only managed to collect an average of 44% of its projected domestic revenue (KCCA, 2023). This falls far short of the 95% by 51% and as such alarming. The trend has been witnessed in the last decade. This partly explains why the Authority has struggled to fund some of the earmarked services to the city dwellers. As such, there is an opportunity to undertake a research to find out what would be the best mechanisms to improve revenue management, and hence this study.

1.4 Purpose of the study

This study sought to examine the effectiveness in the revenue management, to assess the challenges, and to propose the mechanisms for improvement in KCCA

1.5 Research objectives

i. To examine the effectiveness of revenue management in KCCA.
ii. To examine the challenges facing revenue management in KCCA
iii. To examine the possible mechanisms for improving revenue management in KCCA

1.6 Research Questions

i. What is the degree of effectiveness of revenue management in KCCA?
ii. What are the challenges facing revenue management in KCCA?
iii. What are the possible mechanisms for improving revenue management in KCCA?

1.7 Significant of the study

There is a significant amount of scholarly works that have assessed the concept of revenue management in the Ugandan context. To a large extent, government entities have been found to be struggling in revenue management. This study will be important in the following ways:

i. KCCA will find the content of this work useful in understanding how to improve its revenue management
ii. KCCA may use the study findings to improve on the development of policies, standards and guidelines on revenue management
iii. Finally, this research will act as a foundation for further research that will benefit researchers in the field of finance on how revenue management can be improved.

1.8 Scope of the study

1.8.1Geographical scope

This study assessed revenue management in KCCA with a view of how the process can be improved. KCCA for the last five years have failed to meet the revenue targets and thus, a study is necessary to assess the mechanism that cam enhance revenue management.

1.8.2 Subject scope

The study examined the effectiveness, challenges and the possible solutions to the revenue management challenges.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter reviews literature in relation to the definitions of an effective revenue management. It also reviews literature on the common challenges affecting revenue management. Finally, it has literature regarding the possible strategies that the institution can employ to improve revenue management.

2.2 Effective revenue management

Revenue is the money generated from the business operations or any income thereof. Business entities that are profit oriented, earn revenue out of the sale of their products (Zaki, 2022). Revenue management, from the perspective of government entities, is a managerial function that is expected to help an entity collect maximum revenue, from the various sources thereof (Nemec, and Špaček, 2020). To be effective, such revenue management ought to maximize revenue at the lowest possible costs. Ordinarily, projections are made of the various sources of revenue, and then an effort is made to ensure the collections are made with a view of realizing the maximum possible revenue (Pagalung, and Damayanti, 2019). At the end of a given period, an assessment is made to measure the degree to which the targeted revenue were met.

The degree to which accuracy in revenue projections is one of the indicators of effective revenue management (Hapsari et al., 2022). This is so since, effective revenue management entails collection of the maximum amount of revenue that can be collected in a given period. As such, appropriate projections of revenue stipulated is one of the key indicators of revenue management effectiveness (Tashu, 2022).

Equally, the degree to which the processes are able to enhance maximum collection of revenue and in least cost possible is another indicator of revenue management effectiveness (Manuk et al., 2023). In this regard, the processes that are involved in collection of revenue, be they reminders, actual visit to the clientele's premises and other measures such as arbitration, should enable an institution obtain maximum benefits (Purwandari et al., 2022). Once this is achieved, the revenue management could be rated as being effective.

The ultimate amount received as revenue is also an indicator of effectiveness in revenue management (Stren, 2019). In this regard, an effective revenue management system is one that obtains the maximum amount of revenue possible. Such revenue is as stipulated in an effective projection.

2.3 Challenges associated with revenue management

There are both generic and context specific challenges that have been found to affect revenue management in local governments. These challenges can be either at planning stages or the implementation phases of revenue management processes. The following discussion highlights some of the salient challenges.

Cost of debt and fees collection especially for the small fees can be high and this frustrates revenue management especially with local government (Tan, and Taeihagh, 2020). In many services that local government offer at a fee, such fee is dependent on the amount of consumption. At times some of the citizenry served may consume a service of very low amount. If such fee is postpaid, the amount may be too little and in case of a default, the cost of collection of such debt would be dismissive (Dewi et al., 2019).

Limited management and administration capacity has also been advanced as a recurring challenges among local governments (McDonald, and Larson, 2020). In this regard, it has been noted that

both projections of revenue and administrative role to ensure that revenue is collected are a vital competent requirement of the people entrusted with the role. Nonetheless, the available statistics reveal that many local governments are incapacitated with inadequate skills especially in modern management. This results into wrong projections and inadequate collection of the revenues (Spearman, 2019). It would be important to find out if limited management and administrative capacity is the challenge that KCCA is facing in its revenue management (Bisogno et al., 2019).

Further, the customer database accuracy has been highlighted as being another challenge that affects the revenue management among local governments (Meliawati et al., 2022). The customers, traders and other business personnel form a substantial clientele that local governments rely on for revenue collection. Nonetheless, in some cases, the local government officials do not have an accurate data of the clientele and the respective amount that they are required to pay. This is more so in regard to taxes and other standard fees. Consequently, owing to inaccurate data, the Local Government fail to collect the optimal amount of revenues (Bisogno et al., 2019).

In addition, it has been noted, especially in African cities and local governments, there are many business ventures that are set up that are set up without proper documentation and without the immediate knowledge of the local government officials (Warner et al., 2021). These are mainly small and micro enterprises that are set up in unathorised sites or whose owners rarely inform the authorities. This they do in a bid to avoid fees and other taxes meted by local authorities (Otile et al., 2022). In such scenarios, it becomes a challenge for revenue management leading to loss of some of the revenues that would otherwise have been earned from such businesses.

Relatedly, there is an emergence of mobile ventures and other home based businesses that enable owners to avoid fees and taxes charged by local authorities (Goldstein et al., 2020). This means

that local authorities, faced by such cases, collect less revenue that it they are entitled to and this is a challenge to revenue management. Notably, some of the cases involve automobiles that transport the different wares and items from one location to another. It may also include people who walk with their items and move from place to place. Others keep their wares at home where local authorities are not authorised to access, and then through referrals, obtain customers. These behaviours by the citizenry rob the local governments the revenue that would otherwise be charged had their businesses located in designated areas to enable proper administration of Local Government revenues.

Accountability issues is another challenge that affects revenue management that have been largely reported in local governments (Kabakama, 2019). In this regard, the planning, collection and the declaration of the collected revenue has been found to be affected through dishonesty and ethical malpractice. In this respect, the revenue collection is at times understated and this affects the amount the local government earns in terms of revenue collection. Again, in some cases, it has been reported that bribery takes place where revenue collectors reduce the amount of money charged against members of public and receive the bribe for the undertaking (Usman et al., 2020). This further reduces revenue collection in Local Governments.

Relatedly, illegal activities that may involve the citizens only or both citizens and local government officials to interfere with meters that are used for reading consumption of some of the products like water and power units and billing accuracy have been advanced to be a challenge that affect revenue management in local government (Gordon et al., 2020). This is more rampant in areas where smart technology has not been adopted. However, even where smart technology has been adopted, there are still illegal processes that have been reported as to interfere with the right

charges (Su, 2020). The said occurrences tend to falsify the right amount of fees and taxes charged and this affects the amount of revenue the local government earns.

Political activism has also been advanced as another challenge that affects the revenue earned in local government (Yasin, 2020). Notably, the amount of taxes and fees charged on the various services offered by local governments are subject to both political and administrative processes. In political process, the people's representative pushes for the lowest fees possible being aware that this secures their election bid. In essence, it at times becomes difficult to competitively charge for services to ensure adequate revenue is collected. In addition, in case of default or failure to remit the fees, politicians, in a bid to win popularity contest, occasionally advocate for waiver and at times may incite the public against paying all their dues (Shaoguang, 2019). As such, political activism at times becomes a challenge to revenue management in local governments.

2.4 Strategies to enhance revenue management

There are a number of mechanisms that institutions can employ to enhance revenue management effectiveness. Such measures can ensure that institutions enhance revenue collections. The following discussion shows the various mechanisms that can be enhanced and possibly could be the mechanisms that KCCA may need to use in order to enhance revenue management.

Adoption of modern smart technology that enhances revenue management is one of the mechanisms that local governments can employ (Banda, 2022). In this respect, owing to technological advancement, there have emerged smart systems that can help entities, estimate and project, with a great measure of accuracy, revenues beforehand. This provides a proactive measures of revenue management. Again, technology can offer opportunity for these institutions to automate some of the functions like billing and updating consumption (Aldag et al., 2019). In

the process the local governments can get more accurate results relating revenue and this enhances revenue management.

Recruiting competent employees and also undertaking training and development programmes in order to enhance competences of the personnel undertaking various roles in revenue management is another measure that can be undertaken in revenue management (Clemens, and Veuger, 2020). Of importance is that, competent personnel are a threshold requirement for an effective revenue management system in any entity. This is so since, the personnel in charge is expected to plan and execute revenue collection strategy that can ensure maximum revenue collection. Again, due to the development occasioned by environmental factors and in organizational management discipline, the skillset need constant updating (Goodman, 2019). In order to ensure that local governments are well resourced with competent personnel that can enhance revenue management effectiveness, effort is required to be made when recruiting and training of the staff in order to ensure they possess the required competences.

Leveraging both technology and human capital is another mechanism that can enhance revenue management among local authorities (Mutio, 2022). Notably, technology offers more smart means of projecting, planning, collecting and reporting revenue in a speed that human capital may not match. In some cases, technology enables institutions to have a real-time update on the revenues due to automated systems. This enhances decision making and follow-ups. On the other hand, human capital, upon receiving updates and alerts from the system, they can make timely decisions related to revenue (Hsu et al., 2021). At the end of it all, revenue management effectiveness is

enhanced. As such, effectiveness in revenue management in local governments would be well enhanced when there is a good leveraging of both human and technological capital.

Promotion and placing a demand that both local government personnel and the public act in an ethical way is another effort that can be made to enhance effectiveness in revenue management in local governments (Onyango, 2019). Maximum revenue can be achieved in an environment that is characterized by ethical behaviour, accountability and transparency. In this regard, when the citizenry act ethically, they are able to pay their fees in time. To achieve this, local government can set penalties and punish the citizens that fail to remit their dues in order to enhance compliance. Equally, ethical behaviour among the local government officials ensures that the revenue collection is enhanced (Kummitha, 2020). This can be achieved through punishment of the employees that behave unethically. When this is fostered, revenue management in local governments can be enhanced.

Relatedly, transparency and accountability is another measure that can promote revenue management in local governments (Salle, 2020). This can achieve the objective of revenue management from different folds. On one-fold, transparency and accountability involve openness in declaration of both the process and the actual amount of revenue collected. This ensures accuracy in the amount of the revenue that has been collected. On the other fold, transparency and accountability has been found to be an incentive and a motivation force that instils the urge of the taxpayers and the public to pay their dues. Ordinarily, the citizenry seek clarity and openness in regard to revenue collected since they are stakeholders (Galukande-Kiganda, and Mzini, 2019). Upon realization that local government have been transparent, the citizenry feel obligated to continue being truthful to payment of their dues. When the said positive responses are realized, revenue management is enhanced.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter presents the procedures that was used in carrying out this study. It explains the research design, study population, sample size and design, data source, data collection instrument, data collection procedure, validity and reliability of the instrument, data processing and analysis, and ethical considerations.

3.2 Research design

In this study, a cross sectional design was deemed appropriate and thus was adopted. The design, entails collection of data once without repeat (Babbie, 2020). This design was in line with the resources available, particularly, the time needed to undertake this study. Further a quantitative approach was deemed appropriate and was thus be adopted. The quantitative approach is an objective means of data collection, whose data can be analysed statistically and presented in means, percentages, correlations and other quantifiable means (Cresswell, & Creswell, 2018). The choice of the approach was based on the fact that it allows collection of data from a large sample size and it separates a researcher from the research instrument and thus can enable generalisation of research to the entire population, which was the aim of this study.

3.3 Study Population

The population included190 staff of KCCA that are charged with roles related to revenue management (KCCA Human Resource Management, 2023).

3.4 Sample size and sampling technique

The sample size was determined in line with Krejcie and Morgan table of 1970. The table indicates that a sample size of 127 respondents is appropriate for this study. This is the sample that was targeted for this study.

A simple random sampling technique was employed to select the actual respondents for this study. This ensured that all the eligible employees charged with revenue management roles in KCCA were given an equal opportunity to participate in the study. This reduced bias and enhanced generalizability of the study. The process involved getting in touch with human department of KCCA and been assigned an officer who helped in identifying the employees that were involved in roles related to revenue and they helped in distribution. The respondents were invited to participate voluntarily and were to return in a box held by the contact officer for up to three weeks.

3.5 Data sources

Two forms of data were collected for the purpose of this study namely, primary and secondary data. The primary data were collected direct from the respondents and were analysed to answer the research questions. The secondary data was collected from publications, journals and other reports that formed the literature of this work, problem of the statement, methodology and also guided the discussion of the findings.

3.6 Data collection instrument

A questionnaire was used for data collection in this study. The questionnaire contained statements examining the different research objectives. It contained options that the respondent rated anchoring their responses on a 5-point likert scale such that, 1= Strongly Disagree, and 5= Strongly Agree. A 5-point likert scale has been widely used when assessing revenue management and was thus is deemed appropriate for this study.

3.7 Measurement of variables

To measure the effectiveness of the revenue management, a tool developed after reading the works of Murimi et al., (2021) was employed. For instance," In our institution, we have competent employees charged with revenue management roles" was be one of the statements that was assessing effectiveness.

To measure the challenges, a tool adopted from the works of Shofura and Setyadharma (2023) was used. For example, "Our institution is still using traditional manual methods to estimate revenue", was used to assess the challenges.

Finally, a tool developed by Azizy and Abdullah (2023) was used to measure the proposed mechanisms to improve the effectiveness of revenue management. For example, "Our institution needs to demonstrate accountability and transparency" was used to assess proposed mechanisms.

3.8 Reliability Analysis

Reliability refers to the consistency with which a respondent can answer similar questions many times as long as the conditions remain the same. To ensure this was achieved, a Cronbach alpha coefficient test was conducted. As can be seen in table 3.1 below, all the variables scored above 0.7 (Nunnaly, 1978) which is considered highly reliable.

Table 3.1 Reliability analysis

	N	Cronbach Alpha	CVI
Effectiveness of revenue management	11	.759	.801
Challenges of revenue management	7	.715	.767
Strategies to improve revenue management	6	.717	.772

3.9 Validity of the research instrument

Validity is the degree of accuracy a research instrument is in measuring the intended variables. To ensure this was achieved, the questionnaire that was used for the purpose of this study were mainly be adopted from the previous scholars who have developed a validated instrument. Further, the views and recommendation of the supervisors, which involved refining of the questions were factored in. Again a CVI test was conducted and as can be seen, all the results were above .7.

3.10 Data Analysis

Of the 127 questionnaires distributed, 116 questionnaires were retrieved by the time the data collection was completed. Upon review, all the questionnaires were found to be appropriate for analyses. As such a 91.3 % response rate was realised. These questionnaires were then entered into SPSS package for analysis. Descriptive statistics were used to show the general characteristics of the respondents mainly gender. Means and standard deviations were used to assess the effectiveness, challenges and proposed mechanisms.

3.9 Ethical Considerations

A researcher is required to observe ethical principles when conducting a study (Creswell, & Creswell, 2018). These principles include, choosing of respondents on voluntary basis, being observant to the intellectual property and authorship, and ensuring anonymity of the respondents.

The respondents were also provided with information about their right to withdraw from the study at any given point. All the said principles and other guidelines included in the Makerere University research Handbook were adhered to (Makerere University, 2023).

CHAPTER FOUR

ANALYSIS, PRESENTATION AND INTERPRETATION OF FINDINGS

4.1 Introduction

This chapter contains the results of the study and the interpretation to the same. The chapter also provides an explanation on each of the analysis and the reason for the same. In particular, the chapter shows the results on the general characteristics of the respondents, the correlation analysis and the regression analysis.

4.2 Background characteristics of the Respondents

This section provides descriptive results related to the characteristics of the participants. It is shown in such terms as gender, educational levels, the period they have served in their current institutions, and age. The results are summarised in table 4.1 below.

Table 4.1: Characteristics of the respondents

Gender	**Frequency**	**Percent**
Male	69	59.5
Female	47	40.5
Total	116	100
Marital status		
Single	36	32
Married	72	62
Widow	5	4.3
Widower	3	2.7
Total	116	100
Age		
20-29 Years	4	3.4
30-39 Years	64	55.2
40-49 Years	38	32.8
50 Years and above	10	8.6
Total	116	100
Education		
Certificate	3	2.6
Diploma	17	14.7
Bachelors Degree	86	74.1
Postgraduate Diploma	6	5.2
Masters Degree	4	3.4
Total	116	100
Years of service		
Less than 1 Year	3	2.6
1-2 Years	14	12.1
3-4 Years	25	21.6
4-6 Years	26	22.4
8-10 Years	23	19.8
10 Years and Above	26	22.4
Total	116	100

The result show that majority of the respondents were married and their percentage was 62%. The respondents that were single were 32% while the ones that had lost their spouse was 7%. This suggests that employees in KCCA value family hood.

The result show that majority of the respondents were aged between 30-39 years constituting 55.2 %. The employees that were between 40 and 49 were 32.8%. This shows that majority of the employees are energetic and in their vibrant age as employees. The employees that were above 50 were 8.6%, while the employees that were aged between 20-29 years were 3.4%.

The findings indicate that majority of the respondents had a bachelor's degree as the highest level of education. This category constituted 74.1% while the respondents that had a master's degree were 3.4%. The respondents that had a post graduate diploma were 5.2%. The respondents that had an ordinary diploma were 14.7%. This suggests that most of the entry jobs in KCCA require a minimum of bachelor degree. This findings suggests that the respondents had acquired a high level of knowledge that they can understand the concept of revenue management.

The result show that majority of the respondents had served the organisation for between 4 and 6, and over 10 years each constituting 22.4% of the respondents. The respondents that had served the organization for between 3 and 4 years were 21.6% and the ones between 8 and 10 were 19.8%. The respondents that had served the organization for between 1 and 2 years were 12.1%. The respondents that had served in less than 1 year were 2.6%. As such the respondents had served the institution for long enough and are thus in a position to respond to the issues of revenue management that this study sought to examine.

4.3 Effectiveness of revenue management in KCCA

The following section presents responses to the objective that sought to assess the effectiveness of revenue management in KCCA. The interpretation of the finding is based on the mean scores such that, a response averaging 1 and 2 indicate disagreement with statement posed, 3 uncertain, and 4 and 5 agree. The summary of the results is as shown in table 4.2 below.

Table 4.2: Revenue Management

	N	Min	Max	Mean	Std. Dev
In our institution, we have competent employees charged with revenue management roles	116	1	5	3.16	0.571
In our institution, the plan of the estimated revenue is done with a high degree of accuracy	116	1	5	3.33	0.4
In our institution, the processes employed to collect revenue from the various sources are largely appropriate	116	1	5	3.02	0.358
In our institution, the processes employed to collect revenue are easy to execute	116	1	5	2.53	0.328
In our institution, the processes employed to collect revenue are able to yield the best results	116	1	5	2.38	0.393
In our institution, the processes employed to collect revenue are easy to follow	116	1	5	2.25	0.012
Our institution always collects the maximum revenue possible every time.	116	1	5	2.56	0.294
Our institution easily accesses information on all revenue generating transactions	116	1	5	2.59	0.445
Our institution has full control over revenue collection	116	1	5	2.63	0.262
Our institution has a clear tax assessment process	116	1	5	4.08	0.446
Our institution utilize revenue according to budgetary allocations	116	1	5	2.79	0.227
Grand Mean				**2.84**	**0.339**

The findings in Table 4.2 show that the respondents believed that revenue management has been largely ineffective. This is so since the grand mean was (Mean=2.84, SD=.339) which falls under disagree category. In terms of individual items, it can be seen that the only aspect that KCCA has performed effectively is having a clear tax assessment process. The respondents to this study agreed that, "*Our institution has a clear tax assessment process* (Mean=4.08, SD=.446)." Clear tax assessment is critical for revenue management.

There were also a number of aspects to which the respondents indicated that they were uncertain whether indeed KCCA had met a threshold of what would be considered to be effective mechanism for revenue management. In this respect, such aspects relate to employees' competence for the personnel in charge of revenue, revenue projections accuracy, and revenue collection processes. This is so since the respondents' answers for statements assessing the said aspects, was uncertain. It can be seen for instance, "*In our institution, we have competent employees charged with revenue management roles (Mean=3.16, SD= .571*)", "*In our institution, the plan of the estimated revenue is done with a high degree of accuracy (Mean=3.33, Sd=.4*)", and, "*In our institution, the processes employed to collect revenue from the various sources are largely appropriate* (Mean=3.02, SD=.358)." All the responses were averaging 3 which is an "uncertain" response. As such, it can be argued that KCCA has not demonstrated desirable positive performance in the said critical components of revenue management.

In terms of where KCCA was considered to have been ineffective in revenue management, the aspects of ease of processes of revenue management, the ability of process to yield results, the amount collected, access to information, and budgetary allocation. This can be seen from the responses to statements like, "*In our institution, the processes employed to collect revenue are easy to execute (Mean=2.53, SD=.328*)", "*In our institution, the processes employed to collect revenue are able to yield the best results (Mean = 2.38, SD=.393*)", and Our *institution easily accesses information on all revenue generating transactions* (Mean=2.59, SD=.445)". All the responses were in the category of disagree.

Further, a response of disagree was registered in the following aspects, "*Our institution has full control over revenue collection (Mean=2.63, SD=.262),* "*In our institution, the processes employed to collect revenue are easy to follow (Mean=2.25, SD=.012*)", "*Our institution always*

collects the maximum revenue possible every time (Mean=2.56, SD= .294)", and, "*Our institution utilize revenue according to budgetary allocations* (Mean=2.79, SD=.227)."

Given the above results, it is concluded that, revenue management in KCCA has been largely ineffective.

4.4 Challenges of Revenue Management

The following section presents responses to the objective that sought to assess challenges facing revenue management in KCCA. The statements advanced are in line with what previous scholars have identified as the common problems faced in revenue management. The study thus, attempted to assess whether the commonly found challenges are the ones that KCCA is facing. The interpretation of the finding is based on the mean scores such that, a response averaging 1 and 2 indicate disagreement with statement posed, 3 uncertain, and 4 and 5 agree. The summary of the results is as shown in table 4.3 below.

Table 4.3 Challenges of revenue management

	N	Min	Max	Mean	Std. Dev
Our institution use methods that are prone to errors when calculating fees and taxes receivable	116	1	5	2.66	0.608
Our revenue personnel exhibit unethical conduct	116	1	5	4.13	0.574
Our organization experiences large number of defaulting clients	116	1	5	3.51	0.58
We experience large number of business that do not pay fees in the city	116	1	5	4.28	0.454
Our record keeping for the traders and other players that need to pay revenue is poor	116	1	5	4.39	0.407
Our revenue personnel that fail to reveal the revenue earned	116	1	5	3.74	0.593
The costs associated with revenue collection are high	116	1	5	4.65	0.267
Grand Mean				**4.19**	**0.497**

From the table 4.3 above results, it was clear that the respondents agreed that, some of the common challenges that face revenue management, are the same affecting the revenue management in KCCA. This is so since the aggregate mean (Mean=4.19, SD=.491) which is agree.

One aspect that was not found to be a challenge was errors in fees and tax calculation. The respondents thus disagreed with the statement that sought to examine the challenge. "Our institution use methods that are prone to errors when calculating fees and taxes receivable (Mean= 2.66, SD=.608).

Unethical behaviour among revenue personnel and a large number of defaulting clients. This can be seen in responses to the respective statements such as, "There are revenue personnel that are unethical (Mean=4.13, SD=.574)", and, "There is a large number of defaulting clients (Mean=3.51, SD=.58)."

The other set of challenges included, large number of businesses that fail to pay fees, poor record keeping, revenue personnel that fail to reveal the amount collected, and high costs of revenue collection. This can be seen from the responses to the items that specifically sought to assess the said aspects. It can be seen, for instance, that, *"There is a large number of business that do not pay fees in the city (Mean=4.28, SD=.454)", The authority has a poor record keeping for the traders and other players that need to pay revenue(Mean=4.39, SD=.407)",* "*There are revenue personnel that fail to reveal the revenue earned(Mean=3.74, SD=.593)*", and "*The costs associated with revenue collection are high(Mean=4.65, SD=.267)",* responses were agree.

Conclusively, it can be advanced that the widely known challenges that affect revenue management in many organizations, are the same challenges that KCCA is facing.

4.5 Mechanisms to improve Revenue Management

The following section presents responses to the objective that sought to assess the mechanisms that can be employed to improve revenue management. The statements advanced are in line with what previous scholars have identified as mechanisms that can improve revenue management. The interpretation of the finding is based on the mean scores such that, a response averaging 1 and 2 indicate disagreement with statement posed, 3 uncertain, and 4 and 5 agree. The summary of the results is as shown in table 4.4 below.

Table 4.4. Mechanisms to improve revenue management

	N	Min	Max	Mean	Std. Dev
Our institution need to use modern technology in revenue management system	116	2	5	4.53	0.665
Our institution need to hire competence employees to undertake revenue management works	116	2	5	4.32	0.717
Our institution needs to leverage between technology and competent staff	116	1	5	4.75	0.325
Our institution needs to enshrine ethical behaviour among the staff	116	2	5	4.09	0.791
Our institution need to demonstrate accountability and transparency	116	1	5	4.06	0.897
Our institution should devise means to reduce revenue collection costs	116	1	5	4.59	0.209
Grand Mean	**116**			**4.39**	**0.934**

The findings in table 4.4 above showed that the respondents agreed that the popular mechanisms that have been employed in the past are the ones that KCCA need to employ to enhance its revenue management effectiveness. This is so since the grand mean was (Mean=4.39, SD=.934).

In terms of individual aspects, the results analysed showed that the Authority need to employ modern technology, hire competent revenue management staff, and leverage both technology and

competent staff. This can be seen from the responses to statements that sought to assess the said mechanisms. Specifically, the respondents agreed that, "*Our institution need to use modern technology in revenue management system (Mean=4.53, SD=.665)",* " *Our institution need to hire competence employees to undertake revenue management works (Mean=4.32, SD=.717*)", and "*Our institution needs to leverage between technology and competent staff (Mean=4.75, SD=.325)."*

Further, the respondents agreed that, KCCA needs to take measures aimed at enshrining ethical behaviour among revenue management staff, operate in an accounatable and transparent manner, and devise means to reduce costs associated with revenue management. This can be seen in the responses to the statements like, "Our institution needs to enshrine ethical behaviour among the staff (Mean=4.09, SD=.791), "Our institution need to demonstrate accountability and transparency (Mean =4.06, SD=.897), and, "Our institution should devise means to reduce revenue collection costs(Mean=4.59, SD=.209)."

In conclusion, it can be advanced that, according to the findings of this study, KCCA needs to employ the mechanisms that have been found to be instrumental in fostering revenue management effectiveness in different contexts.

CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter provides a discussion on the finding comparing it with other findings in the literature. It also has the implications of the results, and also provides conclusions. Limitations to the study are also raised and the future research opportunities.

5.2 Effectiveness of revenue management

The result show that revenue management in KCCA has been largely ineffective. Majority of the aspects that account for revenue management effectiveness received a dissenting response. Specifically, it can be seen that, there was weakness in such aspects as employees' competence, revenue projections accuracy, and revenue collection processes, the degree of ease of processes of revenue management, the ability of process to yield results, the amount collected, access to information, and budgeting. Undoubtedly weakness in such aspects is a clear indication that on aggregate, the revenue management becomes ineffective. There are different explanations that can be advanced to explain the above results.

In terms of employee competence deficiency, it should be noted that, employee's competence of the staff involved in different roles related to revenue management, is critical in determining revenue management effectiveness (Anand et al., 2023; Fakhari et al., 2022; Yang, 2022). Notably, the employees are expected to develop a plan of revenue management, project, and play a role in different processes of collecting revenue (Busulwa et al., 2022; Nyangito et al., 2022). Deficiency in competence, leads to poor execution of the different processes related to revenue management and hence negatively affects the effectiveness of revenue management.

Further the aspects related to processes employed, were faulty and would not yield the best results. Notably, processes ought to be easy to understand, clear, and ability to yield the best results if they are to enhance revenue management effectiveness (Bisogno, & Donatella, 2022; Karim et al., 2022; Kushendar et al., 2023;. From the results, KCCA processes were considered as having failed to meet the threshold of what can be considered effective. From the available literature poor processes have been found to play a strong role in accounting for revenue management ineffectiveness (Elston, & Bel, 2023; Masuda et al., 2022; Heikal et al., 2022).

In addition, the results show that, KCCA does not have full access to revenue generating transactions and neither does it have full control over revenue collection. This failure to have full control is an indicator of poor revenue management (Roni, 2022). The process of planning and revenue collection is dependent on access to correct information. Where such an issue has been found to be faulty, revenue management has been found to be ineffective.

The results also show that KCCA has not been collecting all the revenue it is entitled to. In essence, KCCA collects less revenue from the different sources. A mismatch of revenue expected and revenue collected on the negative side, accounts for one of the indicators of ineffective revenue management (Wang, and Wang, 2022; Chen, and Shi, 2023). Ultimately, all the revenue management processes are expected to yield the maximum revenue possible. As such, inadequate revenue collected clearly demonstrates suggests that revenue management in KCCA has been ineffective.

Finally, the results show that KCCA has not been utilizing its revenue according to the budgetary allocations. Poor usage of budgetary allocation is an indicator of poor revenue management. The

principles of finance management require that revenues are managed using a budget (Suleman, and Ennin, 2023; Lai *et al.,* 2022). As such, poor usage of the revenue collected is an indicator of poor revenue management.

The above results concur with the studies that have found similar characteristics of revenue management that have been unsuccessful. Specifically, Anand *et al.,* (2023), Fakhari *et al.,* (2022), and, Yang(2022) found that, staff competences is a critical indictor of effective revenue management. Suleman and Ennin (2023) on the other hand, observed that budget planning was important in enhancing revenue management. Similarly, scholars like Bisogno and Donatella (2022), Karim *et al.,* (2022), and; Kushendar *et al.,* (2023), while Wang and Wang (2022) found optimal revenue collection as being critical indicators of effective revenue management.

5.3 Challenges affecting Revenue management

From the above results, it was clear that, the common challenges that are associated with revenue management, are the same affecting KCCA. The salient challenges included unethical behaviour, large number of defaulting clients, large number of businesses that do not pay fees, poor record keeping, and high costs. An explanation on how the said challenges affect revenue management is as advanced hereunder.

Ethical lapse and under-declaration of revenue collection was advanced as an observable challenge that is affecting revenue management in KCCA. Unethical behaviour is a critical challenge for it its end result is to deny the Authority the amount of revenue it earns. By large, developing nations government entities that are entitled to receive revenues or charge fees have been denied the full potential of revenue entitlement through such acts as embezzlement and stealing (Ani, 2022; Arkorful et al., 2022; ; Orie, 2023; Yuan et al., 2022). As such, KCCA could be facing the

challenge that is common to many government agencies both in Uganda and other developing countries.

In respect to defaulting clients, KCCA has a wide business coverage with many clients. These include business owners, individuals, and other corporate bodies. Occasionally, due to economic challenges, some of the businesses fail to raise adequate money to pay the respective fees (Muthová et al., 2022). Such fees are then postponed and, in some cases, the clients end up defaulting. Such a challenge may thus not be attributed to be a deliberate move to deny the authority the revenue due.

Poor record keeping was advanced as a challenge that KCCA is facing in its revenue management processes. This is a challenge that hampers many revenue management processes leading to inefficiency. Notably, records are vital for revenue planning, and collection processes (Gatti-Pinheiro *et al.,* 2022; Jonek-Kowalska, and Wolniak, 2022; Lai *et al.,* 2022). Where the record is lacking on the number of businesses or clients for instance, the revenue planning and projections processes of revenue management is negatively affected (Martinez-Vazquez *et al.,* 2023). Equally, where the records are missing, it becomes a challenge to devise revenue collection strategies (Mintah *et al.,* 2022). The end results become an ineffective revenue management. Further, poor record keeping amounts to unaccounted receivables or poor actual revenue collection (Venkatesh *et al.,* 2023; Chen *et al.,* 2023). As such, poor record keeping is a critical challenge that can affect almost every aspect of revenue management process.

Inaccurate projections of the revenues were also found to be a state of affairs in KCCA. The available evidence shows that, projections of revenue are one of the vital processes in revenue management (Blankespoor *et al.,* 2022; Chen *et al.,* 2022; Galindev *et al.,* 2022; Pereira, and Cerqueira, 2022). This is mainly anchored on management principles that requires that, entities

need to project the revenues in order to devise mechanisms to either collect the amount or come up with other sources of revenue (Asenso, and Ackah, 2022). When poorly executed, revenue projections accounts for poor revenue management (Meltsner, 2022).

Existence of large number of defaulting clients and businesses that fail to pay fees is another challenge that has been advanced that affects revenue management in KCCA. This could be a multifaceted challenge that is faced by institution like KCCA. On one, facet, there are businesses that are structured in informal settings and they deliberately fail to pay fees and neither do they register (Byonanebye et al., 2022; Peter-Okwudiri, 2022. In this regard, many SMEs are set up on almost every week and others close up. In the process, KCCA may fail to capture all these new businesses and this is a challenge. Such challenges have been faced by city councils that deal with both well developed areas, peri urban, and slums like is the case in Kampala.

Finally, high cost associated with revenue collection was advanced as challenge that is affecting revenue management in KCCA. Notably, there are costs associated with revenue collection such as reminders costs, legal costs against defaulters and other related costs (Lentz *et al.*, 2022; Baek, and Ma, 2022; Zhang *et al.*, 2023). The principles of finance management however, demands that a cost-benefit analysis should be a major guide as to whether a given source of revenue is worthy. Where such costs are high, it would be rational to stop. KCCA appears to have fallen into a challenge where the costs of collecting revenue becomes high and this affects the effectiveness of the process. Such costs could be associated with administration, recovery costs and legal costs. Many experts have capped 30% as being a rational cost but beyond, it is considered a real challenge that is worth addressing.

The above results have shown the commonly witnessed challenges of revenue management more so in local governments, are similar challenges that KCCA is facing. For instance, scholars like Ani (2022) , Arkorful *et al.,* (2022), and Orie, (2023); Yuan *et al.,* 2022) observed that unethical behaviour is one of major challenges affecting revenue management in local governments. Muthová *et al.,*(2022) on the other hand found that high default rates posed a problem to revenue collection, whileGatti-Pinheiro *et al.,* (2022), Jonek-Kowalska and Wolniak (2022)and Lai *et al.,* (2022) argued that poor record keeping posed a challenge to revenue management. Lentz *et al.,* (2022), Baek and Ma (2022), while Zhang *et al.,* (2023) added that high costs involved in revenue management posed a challenge to the same.

5.4 Strategies to improve revenue management

The results showed that the popular strategies that have been employed in the past are the ones that KCCA need to employ to enhance its revenue management effectiveness. In particular, the respondents agreed that KCCA needs to employ modern technology, hire competent employees. Further, the respondents agreed that, KCCA needs to take measures aimed at enshrining ethical behaviour among revenue management staff, operate in an accountable and transparent manner, and devise means to reduce costs associated with revenue management. The rational for the said mechanisms is as discussed below.

Modern technology adoption was one of the main mechanisms that was advanced to help KCCA improve revenue management. Modern technology may include digitization, use of computers and other security gadgets. The available literature shows that technology can enhance a wide range of processes in revenue management (Bassey *et al.,* 2022; Li, 2022; Wen *et al.,* 2023; Zhang *et al.,* 2023). Planning and projections with a high level of accuracy is one of the benefits arising from technology that can be obtained in the process of revenue management (Pereira, and

Cerqueira, 2022). Notably, modern technology more so, including smart technologies like computers, internet and intelligence systems are able to provide better projections than would be human brains (Iranmanesh *et al.,* 2022; Kumar *et al.,* 2022). As such, it can enable better projections and better planning of revenue.

In addition, modern technology is able to help organisations manage a large data, in terms of storage, and offer fast retrieval of the same (Alolayyan *et al.,* 2022; Muduli *et al.,* 2022). As such, by use of modern technology, KCCA can profile with speed, for example the number of business enterprises and clients, and their respective dues. It can also enable the Authority to know the location of the clients in order to aid revenue collection. Again, it can offer a real time update of the status and respective dues (Hsu, and Tseng, 2022; Agyapong *et al.,* 2022; Hyera, and Kiwala, 2022). Such capabilities are important in enabling better revenue management.

Further technology offers intelligence services as to detect the transactions made and the flow of the same (Ani, 2022). With modern technologies, institutions for instance, can monitor every transaction from point of origin. It can also monitor personnel's activities and their dealings. Such capabilities are vital in fostering transparence in the various revenue management processes. It can for instance, reduce embezzlement, enhance revenue disclosure and control unnecessary costs in the process of revenue management (Oguh,and Nwonu, 2023; Karim, and Bah, 2022; Dzansi *et al.,* 2022). As such, owing to intelligence capabilities, technology usage can be a vital mechanism in enhancing revenue management effectiveness.

Hiring of competent employees, more so the revenue staff was also advanced as a mechanism that KCCA ought to employ in order to improve revenue management. Employees are an important resource in an organisations and are the ones that are responsible in organizing other resources as to ensure effective management in an organization (Mańka-Szulik, and Krawczyk, 2022; Yusran,

2023; Acharya, and Scott, 2022). In revenue management, employees are planners, decision makers, strategy developer, and implementers of the revenue management strategies (Ilhami *et al.*, 2022). Competent employees are well skilled and possess the right attitude to ensure that measures required for optimal revenue collection are achieved (Barboza-Wilkes *et al.*, 2023; Yusuf *et al.*, 2023). On the contrary, incompetent is associated with faulty processes and negatively affects the revenue management. Therefore, the proposal that KCCA should have competent staff through hiring and updating their skills is vital towards enhancing revenue management effectiveness.

Enshrining ethical behaviour was equally advanced as another mechanism for addressing among revenue management. Ethical behaviour means working within the acceptable norms such as being accountable, working with the best interest of the authority, and working towards realising the success of the authority (Beatley, 2022). Such behaviour ensures that an employee charged with any role in revenue management processes, will do it in accordance with the vision, mission and the general objectives of the role, which ultimately, aims at ensuring optimal revenue collection. Enshrining ethical behaviour would entail making it clear of the acceptable norms in an organisation and clearly spelling out the benefits and consequences thereof, and continuously monitoring the behaviour. Undoubtedly ethical behaviour has been found to be instrumental in enhancing revenue management (Pan et al., 2022; Elnahass et al., 2022).

Relatedly, transparency and accountability among the employees was considered to be an important mechanism that can be used to improve revenue management. Transparency and accountability entail openness and disclosures (Deniniger et al., 2022). Practically, accountability and transparency in revenue management would entail such disclosures as clearly stating all the clients that KCCA serves and charges fees, the respective amount that they need to pay, making

clear the strategies pursued, cost incurred, and eventually all the amount collected. Such disclosures are important to assess whether the Authority has obtained optimal revenue and in case of gaps, such disclosures provide areas that needs to be improved. The end result of accountability and transparency is to pursue strategies that are able to yield desirable results in revenue management (Tran, & La, 2022; Cuadrado-Ballesteros, & Bisogno, 2022; Hsu, & Tseng, 2022). As such the proposition that exhibiting transparency and accountability as means of improving revenue management in KCCA is justifiable.

Finally, a proposal to devise means to reduce costs associated with revenue management was equally advanced as a mechanism that KCCA can employ to improve revenue management. Revenue management entails costs. An effective revenue management, is one that yields the optimal revenue up and above the costs involved (Sun et al., 2023). The costs associated with revenue management may range from the costs of gathering information on clients, costs of reminders, costs that may be involved in movements to collect fees, legal fees in case legal interventions are required, among others (Khan et al., 2022; Liu et al., 2022; Khuong, & Anh, 2022). Reduction of such costs is a means of ensuring that the revenue obtained is high. The available mechanisms of reducing costs could be use of technology, alternative dispute resolutions, and employing competent employees. KCCA would thus need to explore and pursue mechanisms that are able to reduce costs which is one of the means towards revenue management improvement.

The above results support previous studies that have advanced the above measures as the mechanisms that institutions should adopt in order to foster revenue management. For instance, Bassey et al.(2022), Li(2022), and Wen et al.(2023) advanced use of modern technology, while Mańka-Szulik and Krawczyk (2022), Yusran(2023), and Acharya and Scott (2022) emphasized on competence of the staff. Pan et al. (2022) and Elnahass et al. (2022), argued that ethical behaviour

was vital for revenue management. Further, Tran and La (2022), Cuadrado-Ballesteros and Bisogno (2022) and Hsu and Tseng (2022) emphised on the importance of transparency and accountability, while Khan et al. (2022), Liu et al. (2022), and Khuong and Anh (2022), underscored the need of devising means to reduce costs as the mechanisms that can be employed to foster revenue management.

5.5 Conclusions

The study sought to assess the effectiveness of revenue management in KCCA, the challenges and to propose the mechanisms to improve revenue management. The study concludes that, in general, revenue management in the authority has not been effective. The results showed poor scores in the indicators of employees' competence, revenue projections accuracy, and revenue collection processes, the amount collected, access to information, and budgeting. In terms of the challenges unethical behaviour, large number of defaulting clients, large number of businesses that do not pay fees, poor record keeping, and high costs emerged as the salient factors. In terms of mechanisms to improve revenue management, employing modern technology, hiring of competent employees, enshrining ethical behaviour, operating in an accountable and transparent manner, and devising means to reduce costs associated with revenue management were advanced.

5.6 Recommendations

Based on the findings the following recommendation can be drawn:

KCCA should hire competent employee who play part in the various revenue management roles. This can enhance revenue management.

KCCA should employ modern smart technology to aid the revenue management processes. Such technology with capabilities such as planning, monitoring and providing intelligence reports can enhance revenue management.

The Authority should enshrine ethical behaviour among its employees. This would ensure that employees in revenue management act in high level of ethics.

KCCA should take disciplinary measures such as prosecution, dismissal against employees that engage in misbehavior leading to loss of revenue.

5.7 Limitations of the study

There are a number of limitations that can be attributed to this study as advanced.

This study employed a cross sectional study design and as such the results reflect the employees' perspective at one point in time. The study therefore fails to establish a cause-effect model.

The study further employed only one approach, the quantitative, where the participants were only restricted to pre-set answers. As such, the respondents were not accorded an opportunity to make further individual comments that would have been important for the study.

Finally, the study only assessed one of the City Council in Uganda. As such, it is not possible to offer a comparison with other cities to clearly assess the level of revenue management in Ugandan cities.

5.8 Future opportunity

Given the findings and the limitations of this study, future researchers have the following opportunities to conduct a related study:

Future researchers have an opportunity to carry out a similar study employing a longitudinal design.

There is also an opportunity to conduct a similar study by employing a mixed approach.

Finally, there is a need to carry out a similar study in other cities across the country in order to obtain a comprehensive report on the effectiveness of revenue management in the cities.

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APPENDICES

APPENDIX 1: QUESTIONNAIRE

(i) Introduction

Dear Participant,

I am a student of Makerere University Business School, pursuing a Master of Business Administration and currently carrying out research titled **"IMPROVING REVENUE MANAGEMENT IN KCCA"**

You have been identified as a key and valuable respondent in carrying out this research. It is purely an academic research. Your responses will be treated with utmost confidentiality and will purely be used for the purpose of this study. It is a humble request that to you therefore, spare part of your valuable time and answer the following questions.

Your cooperation is highly appreciated

Please Tick where applicable

(ii) Background information

Sex: Male ☐ Female ☐

Marital status: Single ☐ Married ☐ Widow ☐ Widower ☐

Age

20-29	30-39	40-49	50-59	60 and above
1	2	3	4	5

Education Background

Certificate	Ordinary Diploma	Bachelor's Degree	Postgraduate Diploma	Master's Degree
1	2	3	4	5

Years of Service

Less than 1 year	1-2 years	3-4 years	4-6 years	8-10 years	Above 10 years
1	**2**	**3**	**4**	**5**	**6**

Effectiveness of revenue management

Please carefully read the following statements and relate them to your institution, then respond to the best answer that reflects your work such that **1=Strongly Disagree, 2=Disagree, 3= Neither Agree nor Disagree, 4=Agree, 5= Strongly Agree**

Effectiveness of revenue management						
		SD	**D**	**NAND**	**A**	**SA**
ER1	In our institution, we have competent employees charged with revenue management roles	1	2	3	4	5
ER2	In our institution, the plan of the estimated revenue is done with a high degree of accuracy	1	2	3	4	5
ER3	In our institution, the processes employed to collect revenue from the various sources are largely appropriate	1	2	3	4	5
ER4	In our institution, the processes employed to collect revenue are easy to execute	1	2	3	4	5
ER5	In our institution, the processes employed to collect revenue are able to yield the best results	1	2	3	4	5
ER6	In our institution, the processes employed to collect revenue are easy to follow	1	2	3	4	5
ER7	Our institution always collects the maximum revenue possible every time.	1	2	3	4	5
ER 8	Our institution easily accesses information on all revenue generating transactions	1	2	3	4	5
ER9	Our institution has full control over revenue collection	1	2	3	4	5
ER10	Our institution has a clear tax assessment process	1	2	3	4	5
ER 11	Our institution utilize revenue according to budgetary allocations	1	2	3	4	5

Challenges of revenue management

Please reflect on the challenges that affect cost management in your institution. Choose the best answer to respond to the following statements.

Challenges of revenue management						
		SD	**D**	**NAND**	**A**	**SA**
CR1	Our institution use methods that are prone to errors when calculating fees and taxes receivable	1	2	3	4	5
CR2	There are revenue personnel that are incompetent	1	2	3	4	5
CR3	There is a large number of defaulting clients	1	2	3	4	5
CR4	There is a large number of business that do not pay fees in the city	1	2	3	4	5
CR5	The authority has a poor record keeping for the traders and other players that need to pay revenue	1	2	3	4	5
CR6	There are revenue failure to reveal the revenue earned	1	2	3	4	5
CR 7	The costs associated with revenue collection are high	1	2	3	4	5

Mechanisms to improve revenue management

Please carefully read the following statements suggesting the ways to improve revenue management in your institution.

Improving Revenue management						
		SD	**D**	**NAND**	**A**	**SA**
IR1	Our institution need to use modern technology in revenue management system	1	2	3	4	5
IR2	Our institution need to hire competence employees to undertake revenue management works	1	2	3	4	5
IR3	Our institution needs to leverage between technology and competent staff	1	2	3	4	5
IR4	Our institution needs to enshrine ethical behaviour among the staff	1	2	3	4	5
IR5	Our institution need to demonstrate accountability and transparency	1	2	3	4	5

IR 6	Our institution should devise means to reduce revenue collection costs	1	2	3	4	5