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Tax Compliance in Local Governments: The Mediating Role of Revenue Management on Local Revenue Performance: A Case of Koboko District Local Government, Uganda

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Abstract

This study examined the determinants of local revenue performance in Koboko District Local Government, Uganda, focusing on the crucial mediating role of local revenue management. Utilizing a cross-sectional survey research design, standardized quantitative data were gathered from a sampled matrix of 155 institutional respondents. Data analysis was executed using descriptive statistics and hierarchical multiple linear regression modeling processed via SPSS version 23.

The findings showed that the structural instruments demonstrated a high aggregate reliability coefficient of **0.837**. Standalone inferential modeling revealed that tax knowledge lacks a statistically significant positive effect on resource extraction ($p = 0.606$). Conversely, tax system fairness ($\beta = 0.188$, $p = 0.023$) and tax morale & attitude ($\beta = 0.246$, $p = 0.001$) exert statistically significant positive effects on local revenue outcomes within the joint model. Crucially, local revenue management functions as a vital structural pathway, explaining **31.4%** of performance variance independently (Adjusted $R^2 = 0.314$, $p = 0.000$) and bringing the fully integrated model's explanatory capacity to **43.1%** (Adjusted $R^2 = 0.431$, $F = 30.133$, $p = 0.000$).

The study concludes that increasing domestic resource mobilization requires moving away from isolated education campaigns toward systemic reforms that prioritize procedural justice, automated tracking nodes, and improved transparency in expenditure accountability.

Keywords: Tax Compliance, Local Revenue Management, Local Revenue Performance, Fiscal Decentralization

1. Introduction/ Background to the Study

1.1 Historical Evolution of Tax Administration in East Africa and Uganda

The paradigm of contemporary fiscal structures in Sub-Saharan Africa cannot be disconnected from institutional designs introduced during European partition and administrative rule (Ajeigbe et al., 2024; Daniel, 2021). In East Africa, formalized taxation was initially introduced by the British colonial administration as a mechanism to fulfill two primary goals: generating basic administrative liquidity and

compelling indigenous populations into the formalized wage labor market (Bigirwa, 2009). Early systems took the form of "compulsory public works," which mandated labor inputs for infrastructure construction, roads development, and administrative headquarters (Bigirwa, 2009). Over time, these labor arrangements evolved into cash-based extractions, beginning with the Hut Tax and Poll Tax ordinances at the start of the 20th century.

Following the mid-century decolonization wave, the regional integration of public finance led to joint administration. Up until 1973, member countries of the East African Community (EAC) comprising Uganda, Kenya, and Tanzania—pooled resources to manage customs extractions and inland revenue frameworks concurrently. However, political shifts and structural divergences across the partner states triggered the initial collapse of the EAC in 1973. In that year, each member country moved to independently administer domestic income taxes, while customs and excise lines remained within fragmented control nodes.

In Uganda, the post-1973 tax administration fell under the direct supervision of the Ministry of Finance. This centralized approach struggled due to macro-economic instability and institutional weaknesses across successive political regimes. To correct declining extraction rates, minimize administrative inefficiencies, and combat systemic corruption within civil service desks, the Parliament of Uganda passed the Uganda Revenue Authority Act of 1991. This statute created the Uganda Revenue Authority (URA) as an autonomous executive agency. The URA was designed to serve as a specialized, professional body removed from the standard civil service matrix, focusing entirely on tax enumeration, assessment, collection, and compliance enforcement.

Concurrently, international development frameworks and African governments increasingly recognized that robust tax administration is essential for sustainable development (Ajeigbe et al., 2024). This understanding is grounded in three main structural principles:

1. Domestic resource mobilization offers developing nations an exit strategy from foreign aid dependency or single-resource economic vulnerabilities (Ajeigbe et al., 2024).
2. Tax collection reinforces state legitimacy by building a fiscal contract that binds public institutions to citizen oversight (Daniel, 2021).
3. Structured collection helps states capture a equitable share of globalized economic transactions (Ajeigbe et al., 2024).

1.2 The Decentralization Framework and Local Resource Mobilization

During the late 1990s, Uganda implemented an ambitious fiscal decentralization program. This shift was driven by regional pressures and a domestic push to replace highly centralized governance models with community-level administration (Lambright, 2001). Centralized structures were frequently criticized for inefficient resource deployment, poor project monitoring, and an inability to adapt to the specific needs of distant communities (Lambright, 2001).

This institutional re-engineering culminated in the Local Governments Act (CAP 243) of 1997, which was anchored in Chapter XI of the 1995 Constitution of the Republic of Uganda. Section 80 (3) of the Local Governments Act granted local government councils autonomous powers to levy, assess, and collect specific local taxes, fees, and rates. These instruments provide decentralized units with a predictable, flexible pool of funds to address local infrastructure needs, educational services, and agricultural programs (Bird, 2010; Martinez-Vazquez & Smoke, 2010; Olowu & Wunsch, 2003).

The core objective of local revenue administration comprising both tax and non-tax revenues is to support the fiscal autonomy of local councils (Helling et al., 2005). When local governments effectively collect

taxes like local service tax, hotel tax, business licenses, market dues, and property rates, they build an accountability loop with the local community (Helling et al., 2005). Taxpayers who see their funds directly spent on visible local services are more likely to support municipal systems (Helling et al., 2005).

1.3 Contextual Matrix: Koboko District Local Government

Koboko District Local Government is situated in the West Nile region of Uganda. As a border territory, its position shapes its underlying economic activity, cross-border commerce networks, and public administration systems. Tax revenue management in Koboko spans a multi-tiered framework that includes the district council, urban municipalities, sub-counties, and town councils, all operating under the mandate of the Local Governments Act. The localized revenue base includes: Business trading licenses, Market fees and dues, Property income and structural rates, Vehicle parking fees, Local Service Tax (LST), Hotel taxes and Administrative fines and penalties

Despite this broad mix of revenue sources, Koboko District routinely faces revenue shortfalls, often collecting less than 40% of its local revenue budgeted projections (Mawejje, 2016). This consistent performance gap creates financial pressure across sub-counties and town councils, which are legally mandated to execute local revenue plans under Section 35 of the Local Governments Act (as amended in 2010).

This shortfall has created an institutional reliance on conditional fiscal transfers from the central treasury (UNICEF, 2022). These transfers are heavily earmarked for standard operational inputs like public wage payrolls and administrative salaries (UNICEF, 2022). As a result, the district has limited discretionary funds to invest in community capital projects, rural feeder roads, or public sanitation systems (UNICEF, 2022). Reports from the Auditor General for the 2020/2021 and 2022/2023 financial cycles highlight systemic gaps in local revenue collections, emphasizing the need for targeted analysis of the factors driving these trends.

2. Statement of the Problem

Despite automating key transaction nodes and simplifying tax registration procedures across the West Nile sub-region, local resource collection in Koboko District Local Government continues to face structural challenges. Local revenue performance metrics indicate clear stagnation, with extraction efficiency dropping or leveling off during recent financial years. Specifically, local revenue growth metrics hovered around 2% during the 2019/2020 and 2020/2021 reporting periods, showing only an incremental increase to 13.4% in the 2022/2023 cycle (UNICEF, 2022; Office of the Auditor General, 2024).

This performance lag leaves the district dependent on external funds, restricting its ability to independently execute community programs or build financial resilience (Martínez-Vázquez et al., 2023). The persistent collection deficit is often attributed to external factors such as weak enforcement mechanisms, limited administrative capacity, political interference, and tax avoidance strategies (Zara, 2007).

However, current research often focuses primarily on the direct link between compliance enforcement and revenue performance, without examining the underlying structural pathways. A significant gap exists regarding how internal local revenue management processes—including financial autonomy, transparent financial reporting, and efficient collection systems—mediate the relationship between taxpayer compliance behavior and overall performance outcomes. Without analyzing this mediating path, municipal administrators lack the empirical insights needed to design effective collection reforms.

3. Objectives of the study

3.1 Main Objective

The main objective of this study was to examine the effect of tax compliance on local revenue performance in Koboko District Local Government, evaluating the mediating role of local revenue management.

3.2 Specific Objectives

1. To examine the effect of tax knowledge on local revenue performance in Koboko District Local Government.
2. To establish the impact of tax system fairness on local revenue performance in Koboko District Local Government.
3. To determine the impact of tax morale and attitude on local revenue performance in Koboko District Local Government.
4. To investigate the mediating role of local revenue management on the relationship between tax compliance and local revenue performance in Koboko District Local Government.

3.3 Research Questions

1. What is the effect of tax knowledge on local revenue performance in Koboko District Local Government?
2. What is the impact of tax system fairness on local revenue performance in Koboko District Local Government?
3. What is the impact of tax morale and attitude on local revenue performance in Koboko District Local Government?
4. How does local revenue management mediate the relationship between tax compliance and local revenue performance in Koboko District Local Government?

3.4 Research Hypotheses

- **H_{01}:** There is no significant effect of tax knowledge on local revenue performance in Koboko District Local Government.
- **H_{02}:** There is no significant impact of tax system fairness on local revenue performance in Koboko District Local Government.
- **H_{03}:** There is no significant impact of tax morale and attitude on local revenue performance in Koboko District Local Government.
- **H_{04}:** Local revenue management does not significantly mediate the relationship between tax compliance and local revenue performance in Koboko District Local Government.

4. Literature Review and Theoretical Triangulation

4.1 Theoretical Underpinnings

4.1.1 The Economic Deterrence Model

The Economic Deterrence Model, introduced by Allingham and Sandmo (1972) and based on Becker's economic theory of crime, views the taxpayer as a rational agent operating under uncertainty (Ya'u et al., 2023). The individual assesses compliance through a financial cost-benefit lens, weighing the utility of successful tax evasion against the financial or legal risks of non-compliance (Walsh, 2012). The core calculation depends on three main variables:

1. The prevailing marginal tax rate, which determines the financial incentive to evade.
2. The probability of being selected for an official audit, which represents the likelihood of detection (Fjeldstad et al., 2012).

3. The severity of penalties and legal sanctions applied upon detection (Bello & Danjuma, 2014).
4. Under this framework, when audit probabilities are low and penalty metrics are minimal, compliance rates tend to decline (Frederick et al., 2017). Conversely, raising audit frequencies and applying stricter penalties increases the expected cost of non-compliance, encouraging higher compliance rates (Fjeldstad et al., 2012).

However, the deterrence model has faced criticism for overstating non-compliance rates relative to empirical observations in many tax systems (Slemrod, 2007). For instance, studies across North America and Western Europe have shown compliance rates that exceed what would be predicted solely by audit frequencies and penalty risks (Fjeldstad et al., 2012). This indicates that while enforcement is a factor, deterrence alone does not fully explain tax compliance behavior.

4.1.2 Social Influence and Social Norms Theory

Social Norms Theory addresses some gaps in the economic model by focusing on how community values and peer behaviors shape compliance (Robert & John, 2022). It posits that taxpayers do not act as isolated economic units, but are influenced by the social standards of their communities (Robert & John, 2022).

When an individual believes that their peers, business competitors, and community leaders respect tax rules, they are more likely to comply voluntarily (Robert & John, 2022). Conversely, if tax evasion is normalized within a commercial sector, individual compliance tends to decline due to peer trends and concerns about competitive disadvantage (Bello & Danjuma, 2014). This perspective suggests that local governments can improve compliance by fostering strong social norms around public contribution, leveraging community channels, and highlighting successful public service projects funded by local tax revenues.

4.1.3 Fiscal Exchange Theory

Fiscal Exchange Theory focuses on the economic and psychological contract between taxpayers and public institutions (Torgler, 2003; Earl, 2023). It views tax compliance as a reciprocal process where citizens trade financial resources for public goods, infrastructure, and security (Massimo, 1993).

The fiscal contract depends heavily on the perceived quality and equity of public delivery systems (Torgler, 2003). If taxpayers believe the local administration deploys tax revenues transparently to maintain services like roads and health centers, their willingness to comply increases (Earl, 2023). However, if the community perceives that revenues are mismanaged, corrupted, or distributed inequitably, tax morale tends to decline, eroding compliance rates regardless of enforcement measures (Fjeldstad, 2013).

4.1.4 Institutional Theory

Institutional Theory, as discussed by B. Guy Peters (2022), examines how formal regulations, structural procedures, and informal organizational cultures shape individual and group behavior. In local governance, tax compliance and revenue management depend directly on the capacity, equity, and stability of local institutions.

When municipal frameworks utilize simple collection laws, automated management, and neutral dispute processes, they establish a predictable environment for taxpayers. Institutional adjustments—such as introducing digital payments or updating accounting rules—can help reduce transaction errors and build systemic credibility, supporting improved collection performance.

4.2 Conceptual Review and Variable Intersections

4.2.1 The Concept of Tax Compliance

Tax compliance reflects the degree to which taxpayers adhere to the timelines, calculations, and reporting disclosures mandated by relevant tax laws (Jens, 2008). Operationally, compliance spans several main duties (Andreoni et al., 1998): Timely registration within municipal structures to secure a unique Taxpayer Identification Number (TIN); Accurate declaration of income metrics, operational metrics, and asset valuations; Prompt payment of assessed liabilities without requiring enforcement interventions (Roth et al.)

Non-compliance can occur through deliberate tax evasion or inadvertent reporting errors (Nguyen et al., 2019). In municipal environments, compliance behavior is shaped by an intersection of factors, including tax knowledge, perceived system fairness, and underlying tax morale.

4.2.2 Tax Knowledge

Tax knowledge involves a taxpayer's understanding of key tax principles, filing rules, deadlines, and payment procedures (Ayuba et al., 2016). Scholars separate this knowledge into procedural knowledge (understanding how to execute filing duties) and declarative knowledge (knowing specific legal requirements) (Gore & Wong-on-Wing, 1998).

Other models categorize tax knowledge into general fiscal awareness, procedural skill, and legal understanding (Bornman & Ramutumbu, 2019). When a tax authority simplifies rules and provides clear guidance, it reduces unintentional non-compliance and helps taxpayers manage their obligations accurately (Musimenta, 2020).

4.2.3 Tax System Fairness

Tax system fairness is a multi-dimensional construct covering procedural equity, distributive justice, and retributive balance (Alshirah et al., 2021). Procedural justice involves the neutrality and transparency of tax administration processes (Wenzel, 2005). Distributive justice looks at how tax burdens are shared relative to economic capacity (Wenzel, 2005). Retributive justice evaluates whether tax penalties are applied fairly and consistently (Wenzel, 2005).

Perceptions of fairness are tied to how local administrations treat taxpayers and resolve disputes (Saad, 2012). If a community believes a tax system protects lower-income groups and applies rules equitably, voluntary compliance tends to rise (Itai et al., 2019).

4.2.4 Tax Morale and Attitude

Tax morale represents the intrinsic motivation of an individual or business operator to pay taxes (Dell'Anno, 2009). It is shaped by cultural values, civic duty, and trust in public institutions (Anderson, 2022).

Tax morale is typically higher in environments with strong shared social norms and clear public accountability (Mickiewicz et al., 2019). When citizens trust that public institutions handle revenues properly, compliance functions as a civic contribution rather than an economic burden (Scott, 2014).

4.2.2 Local Revenue Management (The Mediating Node)

Local revenue management encompasses the collection processes, administrative transparency, and structural controls used by municipal authorities to handle public funds (Olaoye, 2020). It involves financial planning, revenue tracking, digital payment integration, and regular stakeholder reporting (Prichard et al., 2019).

Effective revenue management requires administrative autonomy, clear collection protocols, and regular system upgrades to match modern practices (Bird, 2010). By using digital tracking and transparent

reporting, local authorities can minimize financial leakage and improve trust with taxpayers, which supports stable collection trends (Yinka et al., 2023).

4.2.3 Local Revenue Performance (The Outcome Hub)

Local revenue performance measures a municipal authority's capacity to generate budgeted revenues from its internal base to fund local services (Ronald, 2022). Performance is evaluated by comparing collections against budget targets, tracking growth trends, and assessing resource sustainability (Bahl & Bird, 2008). Stable revenue performance provides local governments with the financial flexibility to invest in long-term local projects and maintain infrastructure (Local Government Finance Commission Act, 2004). When local authorities consistently meet their revenue projections, they reduce their reliance on central government funding and are better equipped to respond to community priorities (Balunya et al., 2014).

4.3 Integrated Contextual and Empirical Review

Empirical studies on domestic resource mobilization indicate mixed results regarding the direct impact of tax knowledge on collection rates. In Nigeria, qualitative analyses suggest that converting implicit tax practices into clear training guides can improve compliance and revenue returns (Umale et al., 2022). Similarly, research in Uganda indicates that clear procedural knowledge supports self-assessment compliance within national tax systems (Mugarura et al., 2021). However, other studies show that knowledge interventions can remain passive if the underlying institutional environment suffers from low trust or perceived inequity (Balán et al., 2022).

Regarding system fairness, empirical evidence highlights a strong link between procedural equity and revenue performance. In municipal studies across varying administrative models, perceptions of governance quality and transparent enforcement have been shown to mediate tax compliance behavior (Itai et al., 2021). When local administrations provide clear reporting on public expenditures, citizens are more willing to support local tax systems (Jan, 2007).

Furthermore, research on tax morale demonstrates that internal compliance motivations depend heavily on institutional trust and economic stability (Akan & Odita, 2013). In many decentralized economies, heavy reliance on central government fiscal transfers can weaken local collection efforts by reducing the incentive to build robust municipal collection systems (Tri et al., 2021). This pattern underlines the importance of examining local revenue management as an administrative function and a critical mediator of fiscal performance (Festo & Jude, 2020).

5. Methodology

5.1 Research Design

This study utilized a cross-sectional survey research design that integrated quantitative methods for data collection and analysis (Lauren, 2020). The survey design allowed the researcher to gather standardized data from a cross-section of the target population at a specific point in time without manipulating the study variables (Hamed, 2021). This approach provided a cost-effective method to evaluate relationships among the variables using statistical tools (Amin, 2005).

5.2 Target Population and Sample Matrix

The target population encompassed 260 individuals within the Koboko District institutional framework, including sub-county chiefs, technical officers, political leaders, and representatives from the local business community. Using the sample selection parameters established by Krejcie and Morgan (1970), a representative sample size of 155 respondents was determined.

The study applied purposive sampling to select specific sub-counties based on their revenue profiles, while simple random sampling was used to distribute structured questionnaires across different respondent categories to ensure balanced representation.

Table 1: Population and Sample Distribution

Participant Stratum Category	Target Institutional Population	Calculated Sample Representation	Applied Sampling Technique	Data Gathering Instrument
Sub-County Chiefs	8	8	Purposive Sampling	Structured Questionnaire
Technical Officers	100	80	Simple Random Sampling	Structured Questionnaire
Political Leaders	50	40	Simple Random Sampling	Structured Questionnaire
Local Business Representatives	19	15	Simple Random Sampling	Structured Questionnaire
Consolidated Total Matrix	**260**	**155**	**Mixed Method Tier**	**Survey Questionnaire**

5.3 Data Quality Controls: Validity and Reliability

5.3.1 Statistical Validity Analysis

To verify the validity of the survey instrument, the Content Validity Index (CVI) was calculated using expert assessments of item relevance (Heale & Twycross, 2015). The instrument achieved a CVI within the accepted range above the 0.70 threshold, confirming its alignment with the study variables (Amin, 2005).

$$CVI = \frac{\text{Number of Items Declared Valid by Reviewers}}{\text{Total Number of Items within the Instrument Matrix}}$$

5.3.2 Statistical Reliability Testing

Internal consistency was evaluated using Cronbach's Alpha Reliability Coefficient tests on pre-test data (Mungenda & Mungenda, 2003). All variable scales exceeded the standard threshold of 0.70, confirming the reliability of the measurement instrument (Amin, 2005).

Table 2: Reliability Analysis Results

Evaluated Variable Scales	Calculated Cronbach's Alpha Metrics	Methodological Assessment
Tax Compliance Scale	0.733	Confirmed Reliable
Tax Knowledge Scale	0.913	High Reliability
Local Revenue Management Scale	0.868	Confirmed Reliable
Local Revenue Performance Scale	0.825	Confirmed Reliable
Calculated Instrument Average	**0.837**	**Highly Reliable Tool**

5.4 Data Analysis Models

Quantitative data were processed using SPSS Version 23. The analysis included descriptive statistics

(frequencies, percentages, means, and standard deviations) and inferential statistics (Pearson correlation coefficients, ANOVA, and multiple linear regression) to evaluate the research hypotheses. The distribution of the Tax System Fairness scale was reviewed using a normality histogram, confirming that the data approximated a normal curve and met the assumptions for parametric analysis.

6. Empirical Findings, Presentation and Analytical Interpretations

6.1 Institutional Response Evaluation

The survey achieved a 100% response rate, with all 155 sampled respondents completing and returning their questionnaires. This response rate exceeded standard methodological thresholds, ensuring that the collected data accurately represented the target institutional population (Amin, 2005).

6.2 Demographic Profiles

Table 3: Summary of Respondent Demographics

Demographic Variable	Category Grouping	Frequency (n)	Valid Percentage	Cumulative Percentage
Gender Group	Male	109	70.3%	70.3%
	Female	46	29.7%	100.0%
Age Stratum	Under 20 Years	1	0.6%	0.6%
	20–29 Years	9	5.8%	6.5%
	30–39 Years	36	23.2%	29.7%
	40–49 Years	75	48.4%	78.1%
	50 Years and Above	34	21.9%	100.0%
Tenure Duration	Less than One Year	1	0.6%	0.6%
	One to Two Years	12	7.7%	8.4%
	More than Two Years	142	91.6%	100.0%
Education Level	Certificate Level	42	27.1%	27.1%
	Diploma Level	69	44.5%	71.6%
	Bachelor's Degree	38	24.5%	96.1%
	Master's Degree	6	3.9%	100.0%

The demographic analysis showed that the sample was predominantly male (70.3%), with the largest age bracket falling between 40 and 49 years (48.4%). Additionally, 91.6% of respondents had more than two years of experience in local governance, and a majority held post-secondary qualifications, indicating a professional and experienced cohort.

6.3 Descriptive Performance of Study Variables

6.3.1 Tax Knowledge Analysis

The analysis of tax knowledge patterns indicated significant gaps in understanding tax regulations and procedures among the respondents.

Table 4: Frequency Matrix for Tax Knowledge Items

Survey Item Statements	SD	D	NS	A	SA	Total
I have a strong understanding of tax laws and regulations.	64 (41.3%)	58 (37.4%)	8 (5.2%)	18 (11.6%)	7 (4.5%)	155
I am fully aware of available tax payment options.	35 (22.6%)	78 (50.3%)	13 (8.4%)	19 (12.3%)	10 (6.5%)	155
I can accurately calculate my tax liability.	51 (32.9%)	58 (37.4%)	24 (15.5%)	17 (11.0%)	5 (3.2%)	155
I have received formal education on taxation.	61 (39.4%)	50 (32.3%)	19 (12.3%)	18 (11.6%)	7 (4.5%)	155
I apply tax planning strategies effectively.	53 (34.2%)	59 (38.1%)	24 (15.5%)	12 (7.7%)	7 (4.5%)	155
I fully understand tax record-keeping requirements.	55 (35.5%)	47 (30.3%)	19 (12.3%)	24 (15.5%)	10 (6.5%)	155

The descriptive results revealed that 78.7% of respondents reported a limited understanding of municipal tax laws, and 71.7% lacked formal training in taxation. Furthermore, 70.3% expressed uncertainty regarding how to calculate their tax liabilities, pointing to widespread gaps in procedural tax knowledge across the district.

6.3.2 Tax System Fairness Analysis

Perceptions regarding the structural equity and clarity of the local tax framework were divided among the survey participants.

While 54.9% of respondents acknowledged that technology was being deployed to support administration, 60.6% viewed the tax appeals process as difficult and unfair. Additionally, 59.4% noted that tax evasion remained a persistent issue despite existing institutional controls.

Table 5: Frequency Matrix for Tax System Fairness Items

Survey Item Statements	SD	D	NS	A	SA	Total
The tax system collects revenue with minimal delays/costs.	21 (13.5%)	43 (27.7%)	40 (25.8%)	39 (25.2%)	12 (7.7%)	155
Tax evasion and avoidance still occur despite controls.	8 (5.2%)	36 (23.2%)	19 (12.3%)	48 (31.0%)	44 (28.4%)	155
Advanced technology is used to enhance compliance.	12 (7.7%)	36 (23.2%)	22 (14.2%)	66 (42.6%)	19 (12.3%)	155
The tax appeals process is difficult and lacks fairness.	9 (5.8%)	32 (20.6%)	20 (12.9%)	56 (36.1%)	38 (24.5%)	155
The system provides little protection against unfair practices.	9 (5.8%)	29 (18.7%)	20 (12.9%)	63 (40.6%)	34 (21.9%)	155
Tax laws are simple, clear, and easy to understand.	18 (11.6%)	27 (17.4%)	27 (17.4%)	62 (40.0%)	21 (13.5%)	155

6.3.3 Tax Morale and Attitude Analysis

The metrics measuring underlying tax morale indicated a clear tension between civic duty and trust in

Governance.

Table 6: Frequency Delineation for Tax Morale Items

Survey Item Statements	SD	D	NS	A	SA	Total
The tax system is unfair and favors certain groups.	7 (4.5%)	23 (14.8%)	21 (13.5%)	81 (52.3%)	23 (14.8%)	155
I have little trust in how government uses tax revenue.	4 (2.6%)	26 (16.8%)	18 (11.6%)	66 (42.6%)	41 (26.5%)	155
Economic conditions make compliance difficult.	15 (9.7%)	18 (11.6%)	19 (12.3%)	43 (27.7%)	60 (38.7%)	155
Tax enforcement measures are strong and ensure compliance.	12 (7.7%)	28 (18.1%)	18 (11.6%)	74 (47.7%)	23 (14.8%)	155
I am willing to pay taxes to support public services.	12 (7.7%)	26 (16.8%)	17 (11.0%)	69 (44.5%)	31 (20.0%)	155
Paying taxes is a fundamental civic duty.	3 (1.9%)	17 (11.0%)	8 (5.2%)	65 (41.9%)	62 (40.0%)	155
I always voluntarily disclose my income obligations.	13 (8.4%)	13 (8.4%)	31 (20.0%)	71 (45.8%)	27 (17.4%)	155

The descriptive analysis showed that **81.9%** of participants viewed paying taxes as a fundamental civic duty, and **64.5%** expressed a willingness to pay to support public services. However, **69.1%** reported low trust in municipal expenditure management, and **67.1%** believed the tax system was unfair or favored specific interest groups.

6.3.4 Local Revenue Management Performance (The Mediator)

The evaluation of revenue management practices revealed areas of administrative stability alongside key challenges.

Table 7: Frequency Matrix for Local Revenue Management Items

Survey Item Statements	SD	D	NS	A	SA	Total
Government has autonomy to manage revenue without interference.	6 (3.9%)	8 (5.2%)	14 (9.0%)	99 (63.9%)	28 (18.1%)	155
Government regularly reports collections to stakeholders.	34 (21.9%)	22 (14.2%)	22 (14.2%)	52 (33.5%)	25 (16.1%)	155
Sufficient support is provided to help taxpayers comply.	31 (20.0%)	36 (23.2%)	16 (10.3%)	61 (39.4%)	11 (7.1%)	155
Local collection methods are efficient and cost-effective.	8 (5.2%)	22 (14.2%)	30 (19.4%)	70 (45.2%)	25 (16.1%)	155
Collection methods are updated regularly to match best practices.	17 (11.0%)	17 (11.0%)	27 (17.4%)	71 (45.8%)	23 (14.8%)	155
Local revenue collection is consistent and predictable.	4 (2.6%)	16 (10.3%)	29 (18.7%)	80 (51.6%)	26 (16.8%)	155

A substantial majority (82.0%) believed that local authorities maintained sufficient operational autonomy to manage revenue profiles. While 61.3% viewed collection methods as generally cost-effective, 43.2% reported a lack of adequate administrative support to help taxpayers navigate their reporting obligations.

6.3.5 Local Revenue Performance Analysis (The Outcome)

The analysis of revenue performance patterns reflected a mix of positive long-term trends alongside systemic structural concerns.

Table 8: Frequency Matrix for Local Revenue Performance Items

Survey Item Statements	SD	D	NS	A	SA	Total
Government generates enough revenue to fund local projects.	12 (7.7%)	20 (12.9%)	17 (11.0%)	88 (56.8%)	18 (11.6%)	155
Local revenue has shown consistent growth over five years.	4 (2.6%)	26 (16.8%)	27 (17.4%)	76 (49.0%)	22 (14.2%)	155
Digital tools have improved collection efficiency.	8 (5.2%)	15 (9.7%)	24 (15.5%)	81 (52.3%)	27 (17.4%)	155
Local revenue sources are stable over the long term.	1 (0.6%)	30 (19.4%)	19 (12.3%)	68 (43.9%)	37 (23.9%)	155
The revenue system adapts well to economic fluctuations.	35 (22.6%)	23 (14.8%)	20 (12.9%)	53 (34.2%)	24 (15.5%)	155
Regular audits ensure proper revenue management.	6 (3.9%)	26 (16.8%)	29 (18.7%)	76 (49.0%)	18 (11.6%)	155
Government-stakeholder communic. enhances compliance.	13 (8.4%)	12 (7.7%)	18 (11.6%)	60 (38.7%)	52 (33.5%)	155

The descriptive metrics indicated that 69.7% of respondents believed digital tools had improved revenue administration efficiency. However, 37.4% expressed concern regarding the revenue system's ability to adapt to economic fluctuations, highlighting vulnerabilities to external shocks.

6.4 Inferential Analysis and Hypothesis Testing

6.4.1 Direct Relationship Matrix: Standalone Linear Regressions

Standalone simple linear regressions were conducted to evaluate the individual effects of the independent variables on local revenue performance prior to testing the integrated model.

Table 9: Independent Variable Standalone Regressions Matrix

Evaluated Variable Model Path	Unstandardized Coefficient (B)	Standard Error Metric	Calculated t-Value	Significance Level (p)	Standalone Adjusted R^2 Metric
Tax Knowledge Path	-0.033	0.064	-0.518	0.606	-0.005
Tax System Fairness Path	0.354	0.065	5.434	0.000	0.156
Tax Morale & Attitude Path	0.402	0.059	6.858	0.000	0.230

Revenue Management Path	0.604	0.071	8.454	0.000	0.314

The standalone analyses showed that tax knowledge had no statistically significant direct effect on revenue performance (p = 0.606). Conversely, tax system fairness (Adjusted R^2 = 0.156) and tax morale (Adjusted R^2 = 0.230) emerged as significant individual predictors. Local revenue management displayed the strongest standalone relationship, accounting for 31.4% of the variance in revenue performance.

6.4.2 Consolidated Multiple Regression Framework

An integrated multiple regression model was developed to evaluate all study predictors concurrently against local revenue performance (LRP).

Table 10: Consolidated Multiple Regression Parameters

Predictor Variables Group	Unstandardized Coefficient (B)	Standard Error Metric	Standardized Beta Metric (β)	Calculated t-Statistic	Model Significance (p)
(Constant Parameter)	7.982	1.773	—	4.502	0.000
Tax Knowledge (TK)	-0.146	0.053	-0.187	-2.779	0.006
Tax System Fairness (TSF)	0.165	0.072	0.188	2.293	0.023
Tax Morale & Attitude (TMA)	0.204	0.063	0.246	3.256	0.001
Revenue Management (LRM)	0.461	0.071	0.430	6.482	0.000

Model Summary Statistics

- Model Fit Correlation Coefficient (R): 0.667
- Coefficient of Determination (R^2): 0.446
- Adjusted Coefficient of Determination (Adjusted R^2): 0.431
- Standard Error of the Estimate: 3.27035
- Model ANOVA F-Statistic: 30.133
- Model Significance Value (p): 0.000

The integrated regression model explained 43.1% of the variance in local revenue performance (Adjusted R^2 = 0.431, F = 30.133, p = 0.000). Within the combined model, tax knowledge displayed a significant negative relationship (B = -0.146, p = 0.006), while tax system fairness (B = 0.165, p = 0.023) and tax morale (B = 0.204, p = 0.001) maintained significant positive effects. Local revenue management remained the strongest predictor (B = 0.461, p = 0.000), confirming its central role within the institutional framework.

7. Discussion of Results and Theoretical Triangulation

7.1 Impact Analysis of Tax Knowledge

The statistical analysis showed that the direct standalone relationship between tax knowledge and local revenue performance was weak and not statistically significant ($r = -0.033$, $p = 0.606$). Consequently, the null hypothesis (H_{01}) cannot be rejected in isolation. Furthermore, within the consolidated regression model, tax knowledge displayed a significant negative coefficient ($B = -0.146$, $p = 0.006$).

This negative relationship shifts from standard assumptions but aligns with behavioral perspectives in contemporary public finance literature (Slemrod, 2013). Simple models assume that increasing tax knowledge directly improves compliance by clarifying reporting rules (Saad, 2014). However, empirical studies show that in environments characterized by low institutional trust, expanding a taxpayer's understanding of tax rules can provide them with the tools to spot administrative gaps, exploit legal ambiguities, and implement tax avoidance strategies (Slemrod, 2013).

In Koboko District, descriptive metrics revealed that 71.7% of respondents lacked formal tax education, and 78.7% lacked confidence in navigating tax laws. These findings suggest that simply increasing fiscal awareness without addressing structural equity or system trust can lead taxpayers to focus on minimizing their liabilities, rather than encouraging voluntary compliance (Balán et al., 2022; Slemrod, 2007).

7.2 Core Implications of Tax System Fairness

The regression analysis showed a statistically significant positive relationship between tax system fairness and local revenue performance ($B = 0.354$, $t = 5.434$, $p = 0.000$), leading to the rejection of the null hypothesis (H_{02}). Perceived fairness explained **15.6%** of the standalone variation in municipal revenue performance.

These empirical results support Fiscal Exchange Theory, which posits that tax compliance improves when citizens perceive that tax administration rules are applied fairly and transparently (Torgler, 2003; Earl, 2023). When taxpayers believe that municipal audits, licensing rules, and dispute processes are neutral and lack favoritism, they are more willing to participate in funding public systems (Itai et al., 2021).

Conversely, when an administration uses complex or opaque tax enforcement methods, it can damage trust and lower tax compliance rates (Wenzel, 2005). In Koboko District, 60.6% of participants reported that the current tax appeals process was difficult and lacked transparency, highlighting a structural challenge that can depress compliance regardless of enforcement pressure (Balunya et al., 2014).

7.3 Evaluative Interpretations of Tax Morale and Attitude

Tax morale emerged as a significant predictor of resource collection trends ($B = 0.402$, $t = 6.858$, $p = 0.000$), meaning the null hypothesis (H_{03}) was rejected. Intrinsic motivation variables accounted for 23.0% of the standalone variation in revenue performance outcomes.

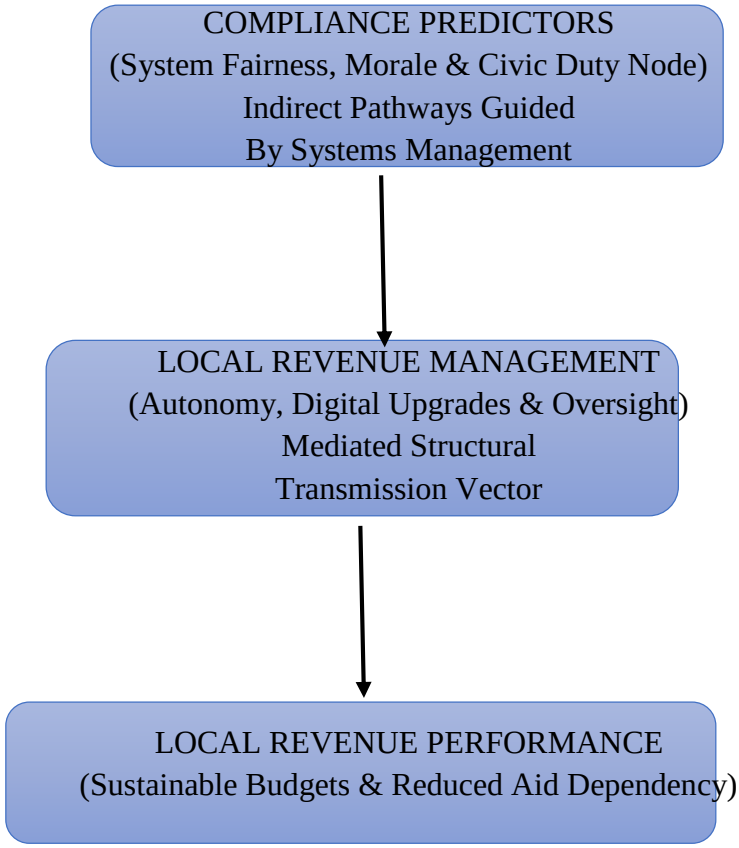
These findings match behavioral public finance frameworks that view compliance as a product of social values and civic identity (Dell'Anno, 2009; Néstor, 2024). While 81.9% of respondents recognized tax payment as a fundamental civic obligation, 69.1% expressed low trust in how local government manages public expenditures.

This gap reflects a challenge noted in fiscal exchange research: when an administration fails to translate tax collections into clear public services, taxpayer trust erodes (Torgler, 2003). This decline in trust can reduce voluntary compliance, increasing the administrative costs required to enforce collection rules (Akan & Odita, 2013; Scott, 2014).

7.4 The Mediating Influence of Local Revenue Management

The inferential analysis showed that local revenue management significantly mediated the relationship

between compliance factors and performance outcomes (B = 0.461, t = 6.482, p = 0.000), confirming its central structural role and leading to the rejection of the null hypothesis (H_{04}). Standalone management variables explained 31.4% of performance variation, and the fully integrated model accounted for 43.1% of performance variance.



These results underscore that compliance intentions require efficient administrative systems to translate into reliable revenue performance (Olaoye, 2020). Even when civic responsibility is high, manual transaction errors, administrative delays, or weak collection methods can reduce revenue returns (Olaoye, 2020).

In Koboko District, **69.7%** of respondents noted that digital administrative upgrades had improved collection efficiency. However, **43.2%** reported gaps in taxpayer assistance, and **37.4%** expressed concern over how well the local revenue matrix adapts to broader economic shifts. These findings indicate that while administrative autonomy is valued, institutional performance depends on continuous technology investment, strong internal audits, and proactive communication with the business community (Prichard et al., 2019; Yinka et al., 2023).

8. Summary, Conclusions and Recommendations

8.1 Evaluative Summary of Core Findings

Tax Knowledge Factors: Displays a weak direct direct link with municipal resource collection trends, turning significantly negative within the integrated model. This shows that increasing tax education without parallel improvements in institutional trust can inadvertently encourage tax avoidance behaviors.

Tax System Fairness: Functions as a significant driver of local collections, accounting for 15.6% of standalone performance variation. This demonstrates that clear laws, equitable rules, and accessible dispu-

te processes are essential to support compliance.

Tax Morale Factors: Shows a strong positive connection with municipal extraction efficiency. However, its baseline performance is limited by a lack of trust regarding public expenditure management.

Local Revenue Management: Emerges as the most vital direct predictor and an essential mediator, explaining 31.4% of performance variance on its own and helping to translate taxpayer compliance into reliable revenue growth.

8.2 Conclusions

This study demonstrates that improving local revenue performance in decentralized structures requires a comprehensive approach that moves beyond basic enforcement or simple tax information campaigns. The empirical results show that tax knowledge alone does not guarantee higher revenue returns if taxpayers perceive the system as inequitable or untrustworthy.

Sustainable local resource mobilization depends on building a transparent, reciprocal relationship between local government institutions and the community. By establishing fair tax rules, simplifying collection processes, and implementing automated revenue management tools, local administrations can reduce financial leakage, support voluntary compliance, and build long-term fiscal independence.

8.3 Actionable Policy Recommendations

- **Restructure Taxpayer Education Programs:** Shift from simple informational campaigns to practical, accessible training initiatives delivered in local languages. These programs should focus on clarifying tax calculation methods, filing deadlines, and record-keeping requirements for informal sector operators and small businesses.
- **Establish Neutral Tax Appeal Channels:** Build accessible, local dispute resolution desks to allow taxpayers to contest assessments without facing high costs or delays, reinforcing procedural fairness across the district.
- **Improve Expenditure Transparency:** Issue regular, accessible reports detailing how collected revenues are allocated to local development initiatives, rural infrastructure projects, and essential services to build public trust and support tax morale.
- **Advance Digital Collection Platforms:** Expand automated revenue administration solutions, mobile payment integrations, and digital ledger tracking systems across all sub-counties to minimize transaction errors and reduce collection leakages.
- **Strengthen Local Audit Systems:** Implement consistent operational audits and performance monitoring schedules across sub-counties and town councils to enhance administrative accountability and support consistent local revenue generation.

9. Methodological Areas for Further Study

- **Sector-Focused Compliance Dynamics:** Conduct comparative research focusing on high-yield, specific sectors—such as cross-border informal trading markets or agricultural supply lines—to identify tailored collection opportunities.
- **Long-Term Impact of Digital Upgrades:** Launch longitudinal studies to evaluate how specific electronic systems, mobile money applications, and automated registries affect collection trends over time.
- **Cross-Regional Management Assessments:** Implement comparative studies across multiple border and inland districts within Uganda to identify scalable best practices for local resource management.

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