GOVERNMENT REVENUES AND INFRASTRUCTURE DEVELOPMENT IN RWANDA

A CASE OF KICUKIRO DISTRICT

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DECLARATION

This research project is my original work and has not been presented to any other institution. No part of this research proposal should be reproduced without the author's consent or that of Mount Kenya University.

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Sign……………………………………………………Date…………………………

Declaration by the supervisor

This research project has been submitted with our approval as the Mount Kenya University Supervisor

Supervisor Name: Dr. **Safari Ernest**

Sign……………………………………………………..Date………………

DEDICATION

This thesis is dedicated to my wife SUGIRA Joyeuse and our daughter SUGIRA NORA Ottoline

ABSTRACT

This study is about "Government revenues and infrastructure development in Rwanda" the study was conducted with the purpose of understanding, analyzing the contribution of revenues received by Kicukiro district to improve its infrastructure, below are specific objectives: The analysis of the contribution of taxes collected by Kicukiro District for infrastructure development, To establish the relationship between Government revenues and infrastructure development and finding out the constraint of effective taxes collection in Kicukiro District. The research design was used to describe the situations using small number of subjects that are knowledgeable about issues under investigation. The total targeted population was 269 employees of Kicukiro district which was sampled with 161 respondents. The study was carried out with a purposive sampling technique. Data have been collected with a questionnaire and documentary analysis for secondary data and structured interview for primary data. Data analysis and processing were done through SPSS 20.0. The findings showing that Kicukiro district made considerable effort to improve infrastructures that satisfying citizens' need it is agreed that taxes contribute to infrastructure development but for the district level, Government revenues alone are not sufficient to finance budgeted infrastructures. The majority of improved infrastructures were roads and bridge, Schools, and Health Facilities. The rental income tax has more proportional among other collected taxes (property and trading license taxes); Rarely Kicukiro district delay completing started infrastructure due to lack of finance. Kicukiro district struck with a considerable constraints that hinder effective tax collection among them are indicated; tax payment culture, existence of higher informal sector in Kicukiro district; ignorance of taxpayer on tax law and tax declaration and tax evasion. This study was aimed to investigate the impact of taxation as one of the source of district revenue on infrastructure improvement in Rwanda. Based on the findings from this study MINECOFIN is recommended to increase the number of decentralized taxes such as corporate income tax, Value added tax and tax on income. RRA should Improve provision of taxpayer services; Sensitize and educate taxpayers and other stakeholders through meetings, workshops, tax clinics, seminars, dialogues and tax friends clubs. Kicukiro district should make investment for additional district revenues

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LIST OF ACRONYMNS AND ABBREVIATIONS

MKU	: Mount Kenya University
DDS	: District Development Strategies
RRA	: Rwanda Revenue Authority
SMEs	: Small scale and Medium Enterprises
SPSS	: Statistical Package for the Social Sciences
USA	: United States of America
VAT	: Value Added Tax
CIT	: Corporate income tax
MINECOFIN	: Ministry of Economic planning and Finance
NISR	: National Institute of Statics in Rwanda

OPERATIONAL DEFINITION OF KEY TERMS

Government revenues: Government revenues are defined as source of income that is used to finance government expenditures both locally and at central level.

Tax: A tax is defined as the involuntary citizen's contribution payed to the government to be used in financing public expenditures.

Tax rate: tax rate is the proportionly in percentage tax to be paid by taxpayers that is governed and imposed by the tax authorities mostly the government.

Infrastructures are defined as the basic and necessary activities both tangible and intangible provided by the government and/or their partners to be consumed by the citizens. The level of infrastructures development of the region is can be measured through the availability of clean water, availability of roads, the availability of electricity, schools and health facilities.

Infrastructure development: They are defined as building new infrastructures in a certain zone, the other side it can be explained as improving or innovating already build infrastructures

Shortage of infrastructures: This is explained as the lack or insufficient of necessary infrastructure.

CHAPTER ONE: INTRODUCTION

1.0 INTRODUCTION

The chapter one presents the review of Government revenues in local government authorities on the infrastructure development in Rwanda. In this research project the chapter one concerns the study background, problem statement, research questions, and the significance of the study, the researcher interest and organization of the study.

1.1 Background of the Study

The Government revenues mainly the taxation is one of major sources of revenues in Rwanda that generates more revenues in different aspect the reason why of drawing attention to tax policy makers on the implication of tax vis a vis taxpayer especially in its business activities that are carrying out in Kicukiro district. According to Anyaduba, (2015) Local government collects revenues from its citizen regularly those revenues can be used to finance the public interest by providing required infrastructure where needed. Although government revenues are received regularly local people who are beneficiaries are facing the lack or insufficiency in providing new infrastructure or may be challenged by renovating already established infrastructure. This is also the major problems to citizens who regularly pays their taxes and encounter the lack of necessary infrastructure.

Among those taxpayers, these are private companies' owners, landlords and any other company or people engaging in the commercial activity. In developing countries tax plays the big role in the country's economic development. One of the factors that show the economic development of the country is the level of infrastructures development. Kicukiro district is one of the three districts that constitute the city of Kigali, the above mentioned district collects different types of taxes monthly, quarterly and annually taxes collected to be used in its infrastructure but there is the shortage of infrastructure like roads that leads to heavy traffic jams where there are insufficient and causing the region to be landlocked where there are no roads. According to Anyaduba, (2015) The citizen at large demands that the government provides goods and services, such as roads and bridges, disability and retirement insurances, education and national defense, all of which ultimately must be financed through Government revenues . Does tax collected by the district be used to improve infrastructures or it is allocated in others sectors. Does tax collected effectively in the district? A tax is a kind of money it is legal duty of every citizen must pay.

"Taxation is the main way governments use to retrieve from its citizen financial means to be used in providing infrastructures, security, education and healthcare with purpose of maintaining the good environment economically, socially and politically" (Chinaza, 2020).

Rwanda like any other developing countries engages in taxation for different reasons but the most important ones being to raise revenues, to fund public expenditure and facilitate development. However, the government of Rwanda has many obligations to fulfill among these include security of the people and their properties, state defense, development activities or programs like schools, hospitals, maintaining public activities like roads, telecommunication network and water supply.

Therefore, in order to fulfill this obligation, the government needs funds and the most prominent sources are taxes. Rwanda as the one developing countries needs to develop its financial sector at the level of its neighboring states.

1.2 Problem Statement

The government revenues are received at all level of the country from the central government level to local level, the key point is finding out the contribution of those government revenues collected the development of infrastructures. Tax authorities' collects taxes monthly, quarterly and annually and still there is a shortage or lack of infrastructures development in the district, the researcher need to identify the contribution taxes collected locally and its impact to infrastructure development. According to the study conducted by Harerimana, (2018) there is a significant relationship with taxation and economic development which includes the infrastructure development. Lack of clear organization and advanced mindset of citizens to taxation it is a need for the sustainable to tax collection system. Taxation policy in Rwanda has been introduced purposively to finances some functions of the state like social function, economic function and financial function, the country to achieve its development and to finance the public expenses, the citizen, domestic profit making institutions and other organizations operating in Rwanda must contribute to the country's development through Taxation.

Rwanda Revenue Authority which was established on 8th November 1997 by law no 57/97 within MINECOFIN was assigned a task of assessing, collecting, administering and accounting for fiscal, customs and revenues collected.

Through this tax body, the government of Rwanda intends to ameliorate the tax policy and achieve its objectives with efficiency and effectiveness.

1.3 Objectives of the Study
The current research project has been targeted specific and general objectives.

1.3.1 General Objectives
The general objective of the study is to investigate the impact of Government revenues on level of infrastructure development in Kicukiro district.

1.3.2 Specific Objectives
(i) To analyze the contribution of revenues in terms of taxes collected by Kicukiro District for infrastructure development.

(ii) To establish the relationship between Government revenues and infrastructure development in the district.

(iii) To find out the constraint of effective taxes collection in Kicukiro District.

1.4 Research Questions
(a) What is the contribution of revenues in taxes collected by Kicukiro District for infrastructure development?
(b) What is the relationship between Government revenues and infrastructure development in kicukiro district?
(c) What are the constraints of effective taxes collection in Kicukiro District?

1.5 Significance of the Study
After carrying out the study, the findings wil facilitate to assess the contribution of good taxes that lead to Kicukiro district's infrastructure development. The findings will be used by the tax collection authorities, the taxes payers will be appraised for their contribution in infrastructure development in Kicukiro district.

1.6 Limitation of the Study
The limitations of the study may be defined as "problems, challenges that can lead to lack of necessary information in the field of the research as argued" (Editage, 2019).

The limited access to necessary data is seen as major limitation but this research is expected to depend on the cooperation of respondents from different sectors of Kicukiro district. To be sure that those limitations could not influence the research, the researcher have to captivate the participants to be in the valid and reliable way through ensuring the identity that cannot be displayed and getting responses through high level of confidence.

1.7 Scope of the Study
Content of scope

The emphasis of this study is on analyzing net income, declared taxes to RRA and infrastructure provided by Ministry of infrastructure   using taxes collected locally, for all the period of 3 consecutive years from 2016 to 2018. Frequency tables, skewness, Pearson correlation coefficient were used to display categorical variables.

Geographical scope

The study was conducted in within the country of Rwanda, Kigali city, Kicukiro district.

Time scope

This study was conducted within 2019, and the data collected was based on their availability of fiscal years 2018 this period was chosen basing on the availability of final data reported to RRA and Kicukiro district and that period all reports were finalized and reported.

1.8 Organization of the Study
The current research project is arranged into five chapters. The chapter one, the review of related literature, research methodology, research findings and discussion, the fifth chapter is   summary, conclusion and recommendation. The chapter one provides background to the study, problem statement, objectives, research questions, significance of the study, and scope of the study, limitations and organization of the research report. The chapter two presents a review of related literature both theoretical and observed that is relevant to the current topic of the study; and the chapter three related to the research methodology covers the methods and

techniques that were used for conducting the study. It also includes the source of data, data validation, data processing and analysis as well as ethical consideration.

In addition, the data collected were analysed and interpreted in the chapter four research findings and discussion. After the researcher discusses about the major findings and conclusion of the study, some recommendations and suggestions are made in the last chapter five named summary, conclusion and recommendation for different people who have interest in this research.

CHAPTER TWO: REVIEW OF RELATED LITERATURE

2.0 Introduction
This chapter has reviewed the past studies conducted by previous researchers on the matter of Government revenues and its importance to the infrastructure development as well as relationship between the two variables

2.1 Theoretical Literature
"Tax system is the way the states undertake to achieve the political and socio-economic activities through their citizen contributions" (Chinaza, 2020).

2.1.1 A tax as government revenue
A tax as government revenue intends to move sources away from private use to the tax policy seek to achieve those movements with the least possible economic or social harm. Taxes are the normal revenue resource for purchase of resources used to provide public services like roads, bridges, hospitals, schools and access to clean water. A tax is a mandatory amount of money to be paid from a taxpayer to the tax collector institution to be used by government to cover the expenses for public interest, without having expecting direct benefit according to Anyaduba,(2015). It is worth nothing that definition of a tax should have three characteristics: it is put in place by a law, and thus compulsory to all people under its coverage. Failure or refusal to pay calls for punishments, because it would be breaking the law. It is a payment made by a taxpayer, which is used by government for the benefits of all citizens.

2.1.2 Public revenue and public receipt
It is important to distinguish between public revenue from public receipts. Tax can be explained as public revenue because in its nature it is collected from the general public. On the other hand, income received by the government is known as public receipts. Tax is then the major source of governments' income. Many economists are of the view the tax as an obligation of the taxpayer. The implication is that the taxpayer is not entitled to claim any return against the payment of his taxes through modern taxation policy aims at the fulfillment of the objectives of social welfare. Briefly the tax is the mandatory obligation contribution of the citizen to the government according to Ahmed, (2019). From mentioned above definition, tax is involuntary payment of taxpayer and it is mandatory. VAT implementation in Rwanda describes a tax as an obligation payment to be paid by all taxpayers at each level and categories.

2.2 Empirical Literature
2.2.1 Taxation and infrastructure
"The relationship between effects of taxes and infrastructure development" Gabriela & Nora (2017) ; the researcher explained the effects on taxes on infrastructure development used data collected. Since 2001-2005 in India, Regarding to variables researcher using in this study; independent factor is government revenue mainly taxes and the dependent factor is infrastructure development in term of road, bridges, health facilities, schools etc.

2.2.2 Government revenue and development of infrastructure
In order to examine the relationship between Government revenues and infrastructure development in Rwanda researcher looking at infrastructure provided by the government of Rwanda using revenues as taxes collected in 2018.

The research on "the role of Taxation to the development of economy" (Harerimana, 2018) conducted since of 2013-2016; the main objectives of the study were assessing relationship between economic development and Taxation. Quantitative and qualitative methodologies have been used for data collected primarily and secondarily. A questionnaire distributed to RRA employees 90 sampled from 920 employees. After data collection, it will be analyzed by Statistical packages Software and the correlation coefficient generated to measure the interdependence between variables, basing to the correlation coefficient r=0.790, we concluded that there is a significant relationship between infrastructure development and Taxation" (Harerimana, 2018).

Some researchers in Economics field have tried to identify that in most countries infrastructure development and economic development mainly supported by successful taxation policies set up by government. In the study done by Anyaduba (2015), "Nigeria taxes and development of infrastructure", the focus of the research is geared towards investigating the change of infrastructure brought by taxes received by Nigerian government. According to Anyaduba (2015).The research focused to the tax paid to Nigerian tax organ. The longitudinal research design was used. The selection of the results basing to the observation of variables over a period of 2018. This study aims at recommending the tax collection organ that it should put in place measures and policies that tend to limit tax evasion, and the result will be seen in extent of development of infrastructure.

2.3 Critical Review and Research Gap Identification

Many others authors agree on the facts of Government revenues mainly taxation as the major source of Government revenues to finance public interest especially in infrastructure development, One of those authors was focusing on the attention that should be paid to taxation after identification of its significant relationship to economic development Harerimana, (2018) . In this study the researcher conducted the study on Government revenues and infrastructure development in Rwanda and Kicukiro district was taken as the case study. Therefore, the literature reviews as represented in the previous discussion provides an understanding of the theory of Government revenues and its effects on infrastructure development in Rwanda. The researcher thus, wants filling the gap by addressing the research question: how do the Government revenues contribute to the infrastructure development in Rwanda.

2.4 Theoretical framework

In his study entitled the role of taxation on resilient economy and development of Rwanda Harerimana, (2018) the researcher highlighted the significance relationship of taxation and the development of Rwanda,for the sustainable economic development the taxation system should be taken into consideration and setting up measures and policies that involve all citizen and reducing ways and meand means of evasion.

Taxation as back born of regional development

Taxation is seen as the process of gathering the public contribution in terms of money to finance the activities aimed at satisfying the public interest, this is the back born of the economic development of a certain region or a country because wealthy people with their contribution participate to the public consumption of the poor or middle class people equitably. The other side since it is the collection of money for public interest; there are some people who can evade the tax payment in the context of not having interest for public consumption.

Taxation as cooperation in economic development

Taxation is seen as the process of cooperating in the development projects, taxpayer's with high level of turnover, those with middle level, and those with low level of turnover each everybody will be taxed proportionally basing to his/her tax base, finally those taxes will be used to finance public expenses including development of infrastructures and taxpayers will consume provided infrastructures equitably without distinction of economic classes.

Classification of taxes

Tax is categorized into 4 categories as follows:

Indirect & Direct tax

Direct tax is to be imposed and governed by the central government for taxpayers who are supposed and expected and those not expecting to carry it,

Indirect tax is the tax that takes place upon taxpayers expected the transfer to others.

Proportional &progressive tax

A proportional tax is the one tax rate remains unchanged even if the tax base changes.

The progressive tax, the name explains itself the tax rate changes basing to the change of the tax base.

Importance of Taxation

 "The main purpose of taxes are explained as: raising revenue economic stability, equitable distribution of income, optimum of resources, protection policy, social welfare and higher employment level ,for example; government can start new project on which people can get employed" (William, 2014).

"Government revenues as having three major purposes or objectives of covering government costs redistribution of income, wealth and economy" (OECD, 2014).

Taxation policy administration in Rwanda

Some of the reasons for the failure of Government revenues mainly fiscal policy)to generate adequate revenue and to achieve macroeconomic objectives of efficient allocation of resources, equitable distribution of income, a competitive trading sector, lie in the poor administration. It is clear that therefore, that the tax administration should receive far greater attention that it has received in the past, if the country's tax policy goals are to be attained. Many of the problems and goals of tax policy administration are similar throughout the sub-Saharan region.

Generally, a tax administrator would define this as the efficient assessment, collection and enforcement of taxes legally due, without unjustified costs to the government or taxpayer in term of money, time and convenience. The problem of tax administration in sub-Saharan Africa is usually the one that government of Rwanda faces. These problems include among others staffing problems, lack of equipment and facilities in assessment collection, enforcement and dishonest on the side of taxpayers or corruption of the tax administrators.

Other problems of tax policy administration in Rwanda are due to exogenous factors like lack of tax education on the side of general public, lack of wide spread informed tax consciousness have often led to the implementation of badly designed tax measures, especially, by government had pressed for immediate revenue.

Rwandan fiscal policy

The term fiscal is sometimes referred to as tax structure. It encompasses. In land revenue structure as well as revenue delivered from importation. One needs to know about the meaning of the term fiscal, this term originates from Latin word ''fiscal' commonly used in ancient common society to refer to a 'unit measurement of taxes charged and the taxable person' (the male person of mature age). From the above explanations, tax can be defined in the following manner: The tax is explained as a tool states use to retrieve money form community members following the law established to the tax, and tax rate and show who is the taxpayers reliable to that tax.

Fiscal decentralization and other related source of revenues in Rwanda

 Implementing and strengthening the fiscal decentralization policies as one of the means of improving the services delivered to local citizens.

District taxes
The following are the taxes charged and managed by the local government authorities:

Property tax or Fixed tax

Property tax is defined as annual tax on property, sometimes it can be collected locally by tax authorities. The building and land only can be taken as tax base.

Property tax

"Property tax is to be paid by landlords to the government from revenues generated from their properties like Residential houses and/or commercial building located in Rwanda. Renting is based on a contract" (RRA, 2018)."The rental contract in respect of immovable property is in writing and signed by the contracting parties" (Newtimes, 2019).

"The renting tax income is calculated on 50% only, the remaining part is to be used by the landlord to maintain his/her property useful" (RRA, 2018).

Patent

The patent is the tax offering the license to taxpayer to operate a business and paid by a person undertaking the business activity within a district.

Trading license tax period is one year that starts on 1st January and end on 31st December of that year the taxpayer is undertaking the commercial activity .Once the person starts his/her business after the starting of the tax period starting month ,only amount equivalent to remaining tax period is to be paid. In case a person is carrying out the seasonal business, the trading license is to be paid for the whole year.

Other source of local Government revenues

Taxes are not sufficient enough to finance all projects of district development and social protection as well as good governance priorities, for this reason decentralized entities need additional source of income some are as follows: "Fees and fines are charged by the local government authorities; the district council sets and governs the tax base and tax rate" (Goodfellow, 2011). Transfer from central government, with reference to The District Council Decision N°Il2 of 26/0612017 determining the district finances for Fiscal Year 2016/2018; the transfer from central government was the major source of the district revenues.

Other government agent grants, Donor funds and Benefits from investment were also clarified as the source of revenues for decentralized entities in Rwanda.

2.5 Conceptual framework
The study is composed by independent variable Government revenues and dependent variable is Infrastructure Development presented in the figure 1:

Independent Variable   **Dependent Variable**
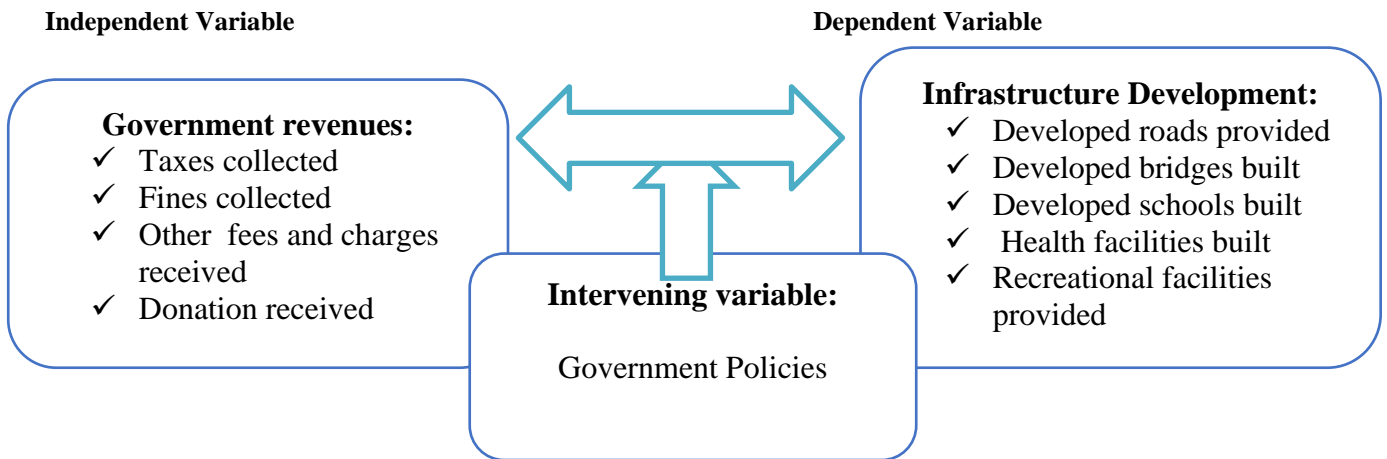
Figure 1: Conceptual Framework

Source: Researcher (2019)

This figure contains independent variable, dependent variable and intervening. The independent variable is Government revenues including taxes charged by decentralized entities that are property tax, income tax and trading license tax. The dependent variable is Infrastructure Development in the basis of the study the following famous public infrastructure were focused: roads, bridges, schools, health facilities, recreational facilities and etc. Intervening variables are variables which affect indirectly Government revenues and Infrastructure development in Kicukiro district including Government policies.

The Government revenues is the independent variable, Government revenues will affect the infrastructure development. The availability of government revenues will lead to the development of infrastructure and the government will be assigned to setting up required infrastructure and allocates the received revenues.

In this study the government stand as intervening variable which is there to set up ways and means that lead to government revenues such as fiscal policy, laws and regulations that govern the tax collection from tax payers, not only that the government is in charge of setting up policies aiming at reducing the rate of tax evasion and applying penalties and fines to those misconducting in tax payment and collection.

The government is there to allocate those revenues received basing on required public expenditure, this is where infrastructures will be provided and improving those already provided but at insufficient rate.

2.6 Summary
In this chapter, a researcher explains in detail tax, Government revenues and Infrastructure Development, types and purposes and importance of Government revenues in local government authorities referring to the previous research. The researcher discussed the key concepts and useful information all related to this study , he

discussed the decentralized Government revenues as the major source of financing local public expenditures, he discussed also on the theories of Government revenues in this study strengths and weaknesses, the researcher also shows the taxation policy administration in Rwanda, relationship between Government revenues and Infrastructure Development, ends with the conceptual frameworks where the research discussed more about the relationship of the three variables which are interdependent in this study and showing the influence between them, as well as the theoretical framework of the research.

CHAPTER THREE: RESEARCH METHODOLOGY

3.0 Introduction
The chapter three details and presents technics and tools that have been used while investing the issues rose in this research; this chapter contains the research design, samplings techniques used to get the sample size from the concerned population. It includes also the data processing and analysis, ethical consideration and limitation of the study.

3.1 Research Design
"The research is said to be valid only if the findings conclude that there is accuracy, the research design has major role in the research" (Inaam, 2016).
A descriptive research design is defined as a survey of respondents and gathering their information for analyzing them. This research took into consideration qualitative and quantitative models for gathering relevant information on correlation between Government revenues and infrastructure development in Kicukiro district.

3.2 Target Population
The targeted population of this research was current workers of Kicukiro district, with reference to the website of the district; Kicukiro district is currently working 269 employees and that are taken as the population of this study. Therefore, total population of the study is 269 employees.

The targeted population was selected as employees of the Kicukiro district and among them are residents of the said district and those who live in the district they can know more and provide accurate information about the district development in infrastructure as employees of Kicukiro district.

3.3.1 Sample Size
The sample size was taken to represent the whole population; to do this researcher used the following formula: $n = \frac{N}{1+N*(e)^2}$; n stands for size of the sample and N stands for population and e represents margin error of 5% and confidential interval of 95%. However, the size of a sampled population is obtained as 269/ [1+269(0.05)²] =269/1.6725=160.8≈161. Therefore, 161 employees of Kicukiro district were selected as sample.

3.3.2 Sampling Techniques
"There are several sampling techniques available that can be used, they are categorized in two main categories non-probability and probability sampling" (Shantikumar, 2018).

Purposive sampling which is a non-probability sampling was selected to be used as it is time and cost effective. Sampling Techniques that were used to select 161 employees among 269; under this technique respondent were selected based on working department.

3.4 Data Collection Methods
Primary and secondary source of information collected, furthermore, primary data were gathered using a questionnaire and structured interview while secondary data were collected through documentary analysis. Questionnaire, structured interview and documentary analysis are tools for collecting information that were adopted for gathering required facts and evidences from respondents.

3.4.1 Data Collection Instruments
Questionnaires

Questionnaires were chosen because of researcher was assured there are reduced prejudice among collected data and gathering reliable information necessary for analyzing evidences. Closed and open questions were utilized in order to assess effects of Government revenues on infrastructure development in Rwanda, especially Kicukiro district. Questionnaires was used only distributed to 161 selected respondents.

Structured interview

Structured interview has been utilized to gather qualitative information from District finance and administration Director. Use of interview explored the more clarification on the effect of Government revenues and infrastructure development in Kicukiro district.

Documentary analysis

Documentary analysis was used under this methods research reads various related documents like books, journals and academic reviews, reports and internet website and making summary in the line of research objectives. Documentary analysis is as substantive addition for the primary data to be collected.

3.4.2   Procedures of Data Collection

The researcher collected primary data with a questionnaire distributed to sampled population,
 closed and open questions were utilized in order to assess effects of Government revenues on infrastructure development in Kicukiro district.
Secondary data documentary analysis was used under this methods research reads various related documents like books, journals and academic reviews, reports and internet website.

3.4.3 Reliability and Validity of instruments
Reliability

Reliability is defined as the level of uniformity, accuracy, consistency and repetition in findings provided in scores. To unsure reliability of this study researcher firstly providing the sample questionnaires and interview guide to the classmates for proofreading and biased questions were removed and corrected.

Validity

The validity itself means the degree by research tools is assessing the problem they are expected to assess. To attain research validity, tools will be formulated under strict guideline from supervisor.

3.5 Data Analysis
This part concerns with the transformation of findings into useful information. Data collected were analyzed by using quantitative and qualitative method. For qualitative data, the content analysis was used to examine the intensity with which certain ideas have used. Descriptive statistics and SPSS 20.0 program.

For ensuring that data collected are relevant, data processing was used by putting the collected data into some useful, clear and understandable way. The whole exercise implied editing, coding and tabulation of collected data in order to make them able to be analyzed

Editing

"To edit means removing from the document the identified mistakes before it is published" (Pitambar, 2019).

The researcher has to edit the document to make clean and clear.

Coding

Coding is used to arranging and summarizing data in meaningful, understandable and easy way using labels for quick and easy use. Coding is to be used in this study.

Tabulation

Tabulation is the process of summarizing and interpreting information in tables with columns and rows. After data collection and analysis finding are to be tabulated referring to the research objectives.

3.6 Ethical Consideration
Research ethic is necessary in order to ensure quality of information gathered from respondents. Consequently, the application of research ethics to all activities and research steps must be formulated to safeguard the rights respondents from wrong conditions and negative effects. In conducting the present study, the researcher respected the following strategies ensuring research ethics. The researcher had an authorization letter from Mount Kenya University (MKU) that permitting him having access to the authority of Kicukiro district in order to get permission of conducting the study of this kind. Secondly, the obtained information was assessed taking into consideration confidentiality and was applied solely for academic purpose and was never shared with the second part other than MKU.

CHAPTER FOUR: RESEARCH FINDINGS AND DISCUSSION

4.0 Introduction
The forth chapter represents the research's findings collected data, analyzed basing on specific objectives. The researcher was able to analyze data using the descriptive analysis whereby, a cross tabulation was used in presenting the findings in tables. Descriptive statistics data where use of skewness coefficient, means and frequency tables were used to analyze data and coefficient correlation was used to test the relationship between Government revenues and infrastructure development in Kicukiro district.

4.1 Demographic Characteristics of Respondents
The personal information was collected from the respondents to be enabled for defining the demographic characteristics of the Kicukiro district's employees and for that matter, they were represented in following tables:

Gender of respondents

Distribution of respondents by gender was represented by the table 1:

Table 1: Gender of Respondents

Gender	Frequency	Valid percent
M	87	54
F	74	46
Total	161	100

Source: Researcher (2019)

It turned out that 87 (54%) of the respondents were M (Male) while 74 (46%) were F (Female). The majority of Kicukiro district employees were male.

Age range of respondents

Table 2: Distribution of respondent by age range

Age range	Frequency	Valid Percent
18-25	10	6.2
26-33	48	29.8
34-41	37	23.0
42-49	40	24.8
50-Above	26	16.1
Total	161	100.0

Source: Researcher (2019)

The age range question has been asked to respondents. The table 2 shows that 48 (29.8%) of the employees interviewed were between 26-33 years, 40 (24.8%) were between 42-49 years, 37 (23.0%) were between34-41, 26(16.1%) years were 50 and above 10 (6.2%) were between 18-25 years old. At national level, higher

employment rate is between 25 to 34 years old according to Labor Force Survey Annual Report of 2018 by NISR.

Marital status of respondents

Marital status is explained as the relationship of person with others in the society. Married, single, divorced, and widowed are that found for research respondents, and the findings are represented by the table 3.

Table 3: Respondents' Marital status

M.Status	Frequency	Valid percent
Single	47	29.2
Married	103	64.0
Widower	11	6.8
Total	161	100.0

Source: Researcher (2019)

Table3 revealed the percentage of 29.2% of respondents were single while 64.0% were married and the 6.8% of respondents were widower. Therefore, the majority of Kicukiro district employees were married.

Working experience of respondents

Work experience refers to the duration, skills and ability of practicing a task in a certain field. Table 4 indicated the working experience of employees of Kicukiro district.

Table 4: Working experiences

Experience	Frequency	Valid Percent
Below 1 Year	33	20.5
1 to 5 years	76	47.2
Above 5 Years	52	32.3
Total	161	100.0

Source: Researcher (2019)

Based on data as represented by table 4, 20.5% of respondents were below a year of experience, 47.2% were experienced by 1 to 5 years, and 32.3% of respondents are serving Kicukiro district more than 5 years. The more experienced employees were working for Kicukiro district at least 5 years, this means that the respondents know more all about infrastructure situation in Kicukiro district so that they may provide adequate information.

Education level of respondents

Educational attainment refers to the highest level of education that a person has successfully completed. At secondary school level, and university level, educational attainment refers to the highest grade completed diploma or equivalency certificate are that represented by table 5.

Table 5: Education level

Level	Frequency	Valid percent
Diploma	63	39.1
Bachelor's Degree	82	50.9
Masters' degree	16	9.9
Total	161	100.0

Source: Researcher (2019)

Table 5 showed that 39.1% of respondents hold a diploma, while 50.9% of them hold a Bachelor's Degree and 9.9% of respondents were Masters' degree holders. Therefore, the majority of employees of Kicukiro district had a university degree.

4.2 Presentation of Findings
The following section is being discussing on the findings related to Government revenues and infrastructure development in Kicukiro district.

4.2.1 Effort made by Kicukiro district to improve infrastructure
Table 1: Views of respondents on Effort made by Kicukiro district to improve infrastructure

Answer	Frequency	Valid Percent
Yes	147	91.3
No	14	8.7
Total	161	100.0

Source: Researcher (2019)

Table 6 revealed that 91, 3% of respondents agreed that Kicukiro district provide effort to improve infrastructure while only 8.7% of respondents disagreed. Therefore, in Kicukiro district there are improved infrastructures from fiscal years of 2016 to 2018 as agreed by all of the investigated respondents.

4.2.2 Contribution of Government revenues to Infrastructure Development in Kicukiro District
To test the view about Government revenues and infrastructure development in Kicukiro district, researcher used standard deviation and skewness, the more skewness the more respondents agreed on the selected item statement related to infrastructure and the related findings are represented by the following table 7.

Table 2: Contribution of Government revenues to Infrastructure Development in Kicukiro District

Items	N	Mean	Std. Deviation	Skewness
Satisfaction of Consumers With Provided Infrastructures	161	2.63	1.233	0.568
Effort Made By District To Improve Infrastructure	161	1.09	.283	2.959
Provided Infrastructure From 2016-2018	161	1.00	0.000	
Contribution Of Collected Taxes On Infrastructure Development For Three Consecutive Fiscal Years	161	2.02	1.183	1.098
Taxes as source of Funds are Sufficient To Finance Infrastructure Development In Kicukiro District	161	2.62	1.304	0.528

Source: Researcher (2019)

The skewness equal to 2.959 for Effort Made by district to Improve Infrastructure mean that the majority of respondents agreed that Kicukiro district made a typical effort for improving physical infrastructures. This was justified by the undefined skewness or zero standard deviation which showing that all respondents agreed on the provided infrastructure in Kicukiro district. The majority of respondents agreed on that Contribution of Collected Taxes on Infrastructure Development for Three Consecutive Fiscal Years 2016 to 2018 with less S.D equal to 1.183 and big skewness of 1.098. it is clear that Satisfaction of Consumers with Provided Infrastructures is at high level as the findings indicated that its skewness is 0.568 and moderately, respondent agreed that Government revenues as Source of funds are Sufficient to Finance Infrastructure Development in Kicukiro district this implied that their other numbers of respondents believed that Government revenues alone could not be enough to finance infrastructure development in the Kicukiro district.

4.2.3 Kind of Provided Infrastructures
There are common types of infrastructure governments use to improve for better economic development such as transportations services like roads, bridges, railway, schools, health facilities and recreation facilities. But in the line of research objectives the findings on the major kind of infrastructure that were improved are represented by table 8.

Table 3: Kind of provided infrastructures

Infrastructure	Frequency	Valid Percent
Roads	60	37.3
Schools	33	20.5
Bridges	45	28.0
Health Facilities	14	8.7
Recreational Facilities	9	5.6
Total	161	100.0

Source: Researcher (2019)

Table8 indicated the most of improved infrastructure were roads as confirmed by 37.3% of respondents, followed by construction of bridge with 28% of agreed respondents while Schools were also improved as 20.5% of respondents confirmed, Health Facilities were developed for 8.7% of respondents and finally Recreational Facilities were given a little priority in the infrastructure development in Kicukiro district during last three fiscal years with 5.6% of respondents agreed.

4.2.4 Inability of the District to Accomplish Infrastructure Development on Time
Table 4: How often district start projects of providing infrastructure and then became unable to accomplish them due to lack or insufficiency of funds

Answers	Frequency	Valid Percent
Sometimes	60	37.3
Seldom	53	32.9
Never	48	29.8
Total	161	100.0

Source: Researcher (2019)

Findings showed that sometimes Kicukiro district start projects of providing infrastructure and then became unable to accomplish them due to lack or insufficiency of funds as agreed by 37.3% of respondents. While 32.9% of respondents said that this occurs occasionally and 29.8% said that this situation never happens in the Kicukiro district. However, Kicukiro district sometimes lack sufficient amount to accomplish started infrastructure project.

4.2.5 Local Revenue Tax
Local revenue tax is generated from the property, fines and charges.

The table 10 indicated the respondents agreed on the tax revenue of Kicukiro district.

Table 5: Taxes charged by Kicukiro district

Taxes	Frequency	Valid Percent
Fixed Assets tax	55	34.2
Property Income tax	65	40.4
Trading licence tax	41	25.5
Total	161	100.0

Source: Researcher (2019)

Table 10 revealed that Rental income tax or property tax are more collected taxes as agreed by 40.4% of respondents, followed by Fixed asset tax with 34.2% of respondents and finally Trading License Tax collection in Kicukiro district was agreed by 25.5% of respondents. The property tax is to be paid annually by the taxpayers basing on the value of the property itself and determined by the district council and/or city on the basis of the nature of the property, its location and use Official Gazette of the Republic of Rwanda. Trading

licence is to be paid annually by the taxpayer whose activities are related to trading of goods and services and determined by the district council basing on the size and location of the business.

4.2.6 Relationship between Government revenues and infrastructure development
Table 6: Relationship between Government revenues and Infrastructure Development

GOVERNMENT REVENUES	Pearson Correlation	1	.091
	Sig. (2-tailed)		.252
	N	161	161
Infrastructure development	Pearson Correlation	.091	1
	Sig. (2-tailed)	.252	
	N	161	161

Source: Researcher (2019)

The results represented in the table 11 revealed a significant weak relationship between Government revenues and infrastructure development (r = 0.091; p>0.252, for 2-tailed) and r<p. The third research question, which states, "What is the relationship between Government revenues and infrastructure development?" was gotten the answer as follows: There is a significant weak relationship between Government revenues and infrastructure development in Kicukiro district. Here, the findings of the study agreed with the findings of previous researcher, who identified the significant relationship between Rwandan economic development and Taxation as Government revenues in his research conducted in 2018,the reason why he argued that "Economic development of Rwanda should be addressed to Taxation in particularly" (Harerimana, 2018).

More explanation about this weak relationship is being discussed in the following section of findings from interview.

4.2.7 Constraints of effective tax collection in kicukiro district
Table 7: Constraints of Effective Tax Collection

No	Constraints	Frequency	Percentage
1	Tax Payment Culture	84	52.2
2	Informal Sector	102	63.4
3	Ignorance of Taxpayers	84	52.2
4	Taxpayers' Delay In Tax Declaration	120	74.5
5	Tax Evasion	100	62.1

Source: Researcher (2019)

Table 12 indicated that tax payment culture in Rwanda is still a challenge for effective tax collection where 52.2% of respondents agreed, there more informal sector in Kicukiro district that also hinder effective tax collection for 63.4% of agreed respondents, and 52.2% of respondents said that the constraint of effective tax collection is Ignorance of Taxpayers, while Taxpayers' Delay in Tax Declaration was stated by74.5% of respondents and finally tax evasion was confirmed by 62.1% of respondents.

"The challenge related to tax collection are that property tax and rental income tax are closely linked this may cause some taxpayer to pay one and refuse others" (Goodfellow, 2011). Trading licenses may have limits as a local revenue source, Low/non-market based Property Tax encourage speculation on property at the expense of other forms of investment, Districts' capture of rental income tax remains uncertain and Potential confusion over relationship between property tax & land tax (rent on plots) under new titling system is also a challenge. In addition, Dependence on transfers still quite high which may impede local state-building and accountability, Some revenue sources lack sustainability over time and The most progressive local taxes have a relatively small share.

4.2.7 Presentation of the results from interview
Interview has been addressed to Kicukiro district Directorate of Administration and Finance, for the question asking him the major source of funds for Kicukiro district development projects he replied that the major sources are from, District taxes, Fees charged by district, transfers from central government, other government grants, donor fund, domestic loan, benefits from investments (even there are still no investment done by the district), district opening balance account balance. From all of source of funds transfers from central government is now the first source district revenue followed by the taxes and charges of the district to finance district

development projects. In addition, he responded that he disagreed that Kicukiro district do improve its infrastructure due to tax collection he added that annual budget of the district is highly proportional with not taxes but central government transfer, and the majority of the budgeted amount are oriented in the development projects in which infrastructure is included.

For the question asking the prioritized infrastructures in Kicukiro district; interviewee said that all of the types of infrastructure are recognized and are put in the DDS but its implementation depends on the availability of the finance, and people's centered infrastructure priorities as the city of Kigali district the following are the prioritized infrastructure based on the objective of vision 2020 frameworks; clear and safe roads, access to clean and portable water infrastructure, infrastructures' related to access to electricity, educational and recreation for leisure, health facilities related infrastructure are put in place in Kicukiro district yearly contract performance and District action plans.

One third of the allocated budget of the district is coming from current taxes of the district while second third are given by central government. Rental income tax has more proportion, followed by trading license tax and lastly property taxes paly less but non negligible role in the revenue of the district.

In order to answer this question related to contribution of taxes on infrastructure development of Kicukiro district we must look on the amount dispensed on the development projects, let us consider that all taxes used for development projects we found that the development project would be completed to the half. This means that the contribution of collected taxes for the infrastructure development of Kicukiro district is not enough to finance it; therefore, we may say that their relationship is there but scrawny, this indicating that taxes alone are not sufficient to finance all budgeted development project in which infrastructure development is included. Interviewee said that the following are the major constraints of collecting taxes for the district: district has a small tax base to collect taxes, Low tax paying culture, Large informal sector which has not yet been brought within the tax bracket, Ignorance of the law especially among the small business enterprises, the economy of Rwanda is majorly subsistence economy with households producing mainly for own consumption, The standard of keeping financial records in still low and mainly manual especially for business.

4.3 Discussion

The district of Kicukiro made a significant effort to improve the infrastructure as agreed by 91.3% of the respondents who were asked, as shown in the below figure 2.
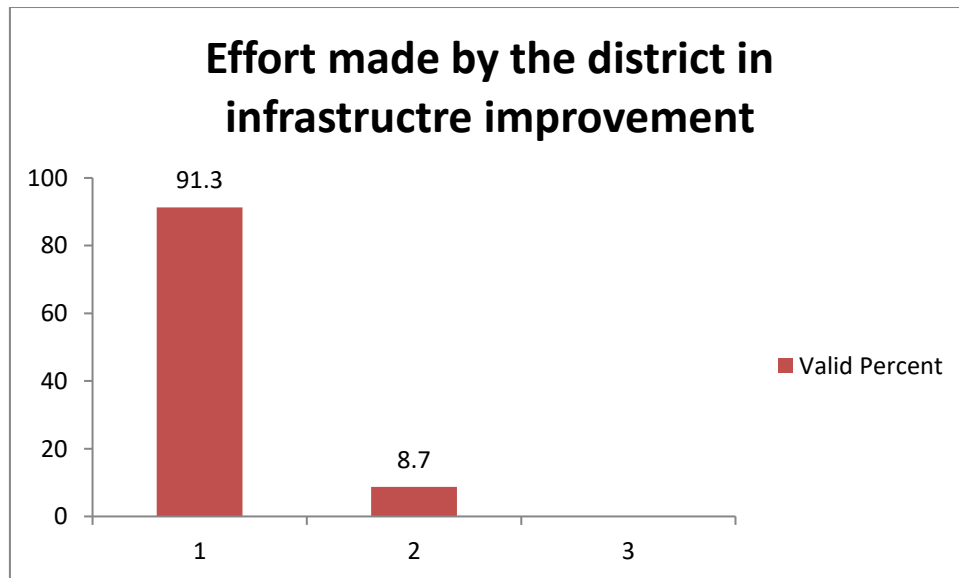
Figure 2: Effort made by the district to improve infrastructure

Source: Researcher (2019)

Even if there is significant effort made by the district to improve infrastructure but the findings of this research show that there is a weak relationship with Government revenues and infrastructure development, taxes used to build or to improve some infrastructure are still at low level, tax authorities are still facing different challenges related to tax collection that lead to low level of taxes collected as explained in the following figure3.
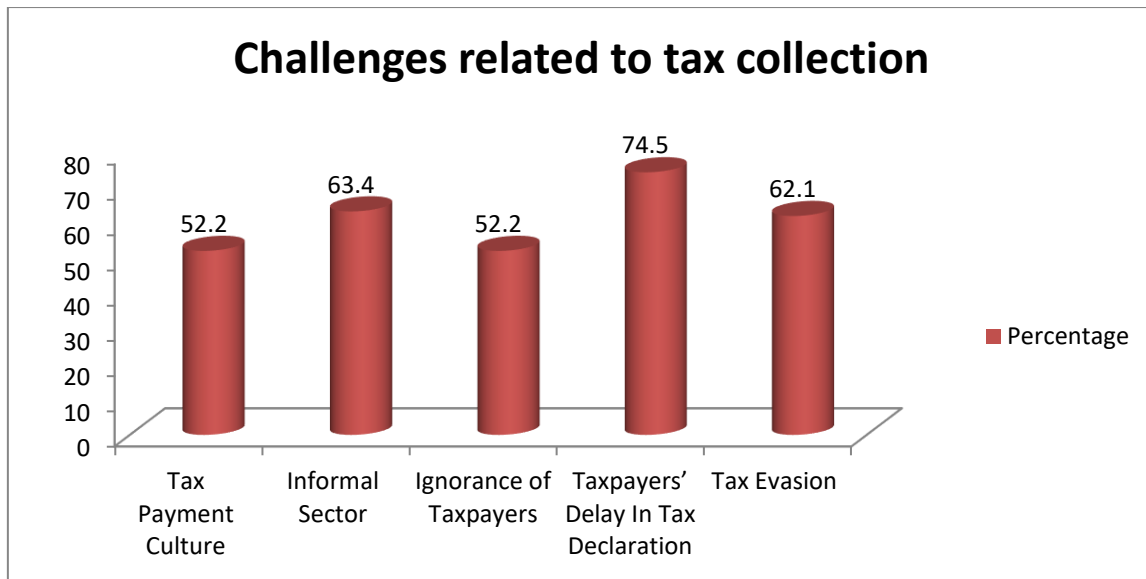
Figure 3: Challenges related to tax collection

Source: Researcher (2019)

Lack of funds or insufficient of funds to accomplish projects started by the district is one of consequences of shortage in tax collection as a result the relationship with the tax collected and infrastructure development is weak relationship but once the government sets up measures aiming at reducing the challenges the tax collection is facing according to the above figure 3, the relationship will be significant.

Here, the findings of the study agreed with the findings of Harerimana (2018), after his research he discussed about the relationship between Government revenues and Rwandan economic development.

CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATION

5.0 Introduction
The major focus of the research was the investigation of contribution of Government revenues and infrastructure development in Rwanda. Moreover, the research is based on the below objectives. The contribution of taxes collected by Kicukiro district for infrastructure development; the relationship between Government revenues and infrastructure development, Moreover; the constraints of effective taxes collection in Kicukiro district. The chapter five explains summarizes the research findings relevant to the research objectives, conclusion and recommendations are provided to interest parties, and suggestions to other researchers are provided.

5.1 Summary of Findings
5.1.1 The contribution of taxes collected by kicukiro district for infrastructure development.
It is represented by table 6 reveled that Kicukiro district made considerable effort to improve infrastructure as district's city, where 91.3% of respondents agreed on that made effort. This results were confirmed with the findings represented by table 7, where all respondents said that there are provided infrastructure in Kicukiro district from 2016 to 2018 and that the customers are satisfied with those provided infrastructures. The respondents agreed that collected taxes contribute a lot to the infrastructure development in Kicukiro district. Unfortunately findings from interview showed that taxes are averagely contribute to the infrastructure developments for the reason, the contradiction of these findings were due to that the current employees of Kicukiro district are not surely know all of the source of district revenues. The same results coming that on the majority of respondents agreed that Government revenues as source of funds are sufficient to finance infrastructure development in kicukiro district.

Findings as represented by table 8 revealed that roads and bridge are the major improved infrastructure in Kicukiro district, followed by schools and health facilities that are health centers and health posts these infrastructures are improved. As the results of collection of the taxes as represented by table 10 where Rental income tax has more proportion, followed by trading license tax and lastly property taxes collection in Kicukiro district, interviewee confirms findings.

5.1.2 The relationship between Government revenues and infrastructure development

The table 11 revealed that there is a significant weak relationship between Government revenues and infrastructure development in Kicukiro district. The third research question asks the relationship between Government revenues and infrastructure development, after collecting and analyzing data from different respondents who were asked we find there is a relationship between Government revenues and infrastructure development in Kicukiro district.

Here, the findings of the study agreed with the findings of the other researchers who researched on interdependence of Government revenues and infrastructure development in Rwanda and their findings revealed that significant interdependence (Harerimana, 2018). Findings from interview confirming this weak relationship as said that total collected taxes of Kicukiro district would built a half of budgeted infrastructures.

5.1.3 The constraints of effective taxes collection in kicukiro district

Low tax paying culture (52.2%), large informal sector (63.4%) which has not yet been brought within the tax bracket, Ignorance (52.2%), Taxpayers' Delay in Tax Declaration (74.5%), and Tax Evasion (62.1%). In addition, property tax and rental income tax are closely linked this may cause some taxpayer to pay one and refuse others, Trading licenses may have limits as a local revenue source, Low/non-market based Property Tax encourage speculation on property at the expense of other forms of investment, Districts' capture of rental income tax remains uncertain and Potential confusion over relationship between property tax & land tax (rent on plots) under new titling system are also a challenge as agreed by (Goodfellow, 2011).

5.2 Conclusion

The current study was aimed to investigate the impact of Government revenues on infrastructure development in Rwanda, the study use a case study design with sample size of 161 from 269 current employees of Kicukiro district. 54% of respondents were male while 46% were female. The average age of respondents were between 34 and 41 years old as accumulated percent of 59% revealed and the majority of them were married with 64%, and the majority of them has the working experience of 1 to 5 years and 50.9% of questioned respondents hold bachelor's degree.

Kicukiro district made considerable effort to improve infrastructures from fiscal years of 2016 to 2018 that satisfying citizens' need it is agreed that taxes contribute to infrastructure development but for the district Government revenues alone is not sufficient to finance budgeted infrastructures. The majority of improved infrastructures were roads and bridge, Schools, Health Facilities and Recreational Facilities in Kicukiro district. Findings showed that 40.4% of respondents agreed that rental income tax has more proportional among other collected taxes (property and trading license taxes); this was affirmed by findings from interview. Accordingly, findings indicated that there is a significant weak relationship between Government revenues and infrastructure development in Kicukiro district; this implies that there is little contribution of decentralized taxes on infrastructures development in Kicukiro district.

Rarely Kicukiro district delay completing started infrastructure due to lack of finance. As other organ, Kicukiro district struck with a considerable constraints that hinder effective tax collection among them are indicated are tax payment culture, existence of higher informal sector in Kicukiro district; ignorance of taxpayer on tax law and tax declaration and tax evasion.

5.3 Recommendations

Based on the findings from this study, different recommendations are addressed to MINECOFIN, RRA and to Kicukiro district

TO MINECOFIN

The following is recommended to MINECOFIN:

- In Order to Increase the Revenues of Local Government Authorities MINECOFIN is recommended to increase the number of decentralized taxes such as corporate income tax, Value added tax and tax on income.

RRA Management

- Below useful recommendations will be taken into consideration for tax bodies especially Rwanda Revenue Authority.
- RRA should put in place all strategies aiming at uplifting on tax mindset of taxpayers through training and continuous formation toward achievement of maximum tax collected.

- Rwanda Revenue Authority should set up strategies aiming at visiting targeted taxpayers on to the field and check sellers to sort every new trader for registration to tax.
- Ameliorate services provided to taxpayers' aiming at changing and uplifting their mindsets' on tax through continuous education and training.

TO KICUKIRO District

Kicukiro district is recommended:

- To improve in performance of Property Tax and Rental Income Tax closed linkage
- To increase public accountability and civic engagement for local revenues
- Make investment for additional district revenues

5.4 Suggestions for further study
In relation to the research topic under investigation, the further research should be done for the following areas:

➢ Local Government revenues and organs accountability in Rwanda within second cities that are growing.

➢ Impact on local revenues on infrastructural development in Rwanda.

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APPENDICES
Appendix 1: Questionnaire Reserved To Employees of Kicukiro District

MOUNT KENYA UNIVERSITY RWANDA

SCHOOL OF BUSINESS AND ECONOMICS

KIGALI CAMPUS

Dear respondent

I am a student at the above mentioned university and I am carrying out this study to asses "Government revenues and infrastructure development; A case study of Kicukiro District. I am in the final semester of my MBA studies, option of finance and accounting.

I am carrying out study as part the requirements of being awarded a post –graduate degree of the higher learning institutions and universities.

Please answer these questions as honestly as possible. There is no need to disclose your identification. All the information needed will be treated with the highest confidentiality and used for academic purpose only.

SECTION A General information

Instruction: in the provided space, you are kindly requested to tick the appropriate answer that reflects your view on the statement provided below:

Name of unity…………………………………………………….

Title of the respondent…………………………………………..

Gender

Male:

Female:

Your age range

18-25:

26-33:

34-41:

42-49:

50-Above:

Marital status

Single:

Married:

Divorced:

Widow:

For how long have working in this district?

Below one year:

1 to 5:

Above 5 years:

 Education level

Diploma:

Bachelor's degree:

Masters:

PhD:
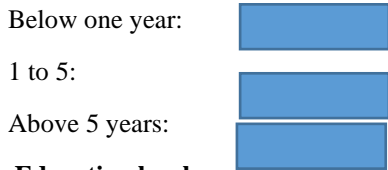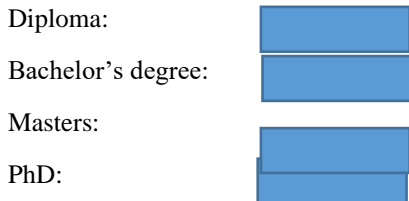
SECTION B Views about infrastructure development in the district

1. Did district make any effort to improve the infrastructure Development in 2018?

Yes

No

2. Are there infrastructures provided in this district in 2018?

Yes

No

2.a if yes, do you agree that those infrastructures provide above sufficient to satisfy consumers needed in this district?

a) strongly agree:

b) Agree:

c) undecided:

 d) Disagree:

e) Strongly disagree:
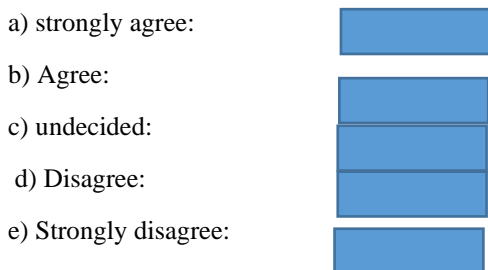
2.b If No, explain……………………………………………………………………....?

4) what are infrastructures provided in this district in 2018 among the following?

a) Roads:

b) Schools:

c) High way

d) Bridges:

e) Health facilities:

f) Recreation facilities
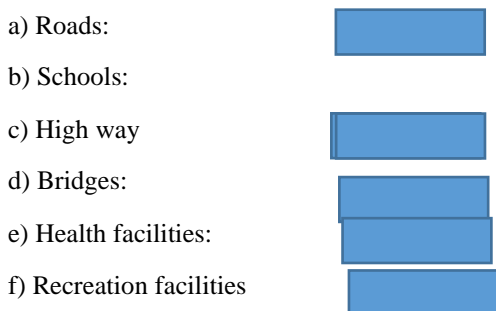
5) Do you agree that revenues received in 2018 contributed a lot to infrastructure development in Kicukiro.

a) strongly agree:
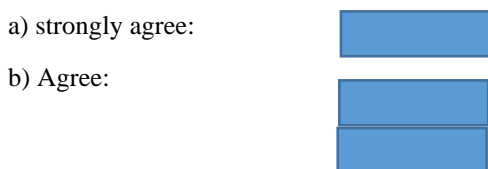
b) Agree:

c) undecided:

d) Disagree:

e) Strongly disagree:

6) To what extent do you agree that existing sources of funds are sufficient to finance the construction of required infrastructure in this district?

a) strongly agree:

b) Agree:

c) undecided:

d) Disagree:

e) Strongly disagree:

7) How often district start projects of providing infrastructure and then became unable to accomplish them due to lack or insufficiency of funds?

Sometimes:

Seldom:

Never:

8) The following sources of funds are major used to finance the construction of the infrastructure in the district.

Loans:

Donations:

Taxes:

Transfers from central government:

Government agency grant:

Benefit from investments:

9. What are the constraints of effective taxes collection in Kicukiro District?

No	Constraints	Tick
1	Tax Payment Culture	
2	Informal Sector	
3	Ignorance of Taxpayers	
4	Taxpayers' Delay In Tax Declaration	
5	Tax Eversion	
6	Other specify	

Thank you for your cooperation to answer this questionnaire

Appendix 2: Interview schedule addressed to Kicukiro District in finance department

Date of interview:

Venue of interview:

Name of interviewer: Bangamwabo Anaclet

1. Do you agree with that Kicukiro district improving its infrastructure using local revenue received?

2. What is the priority types of infrastructure improved in Kicukiro district?
3. What is the allocation of received revenue in the development of the infrastructure?
4. What is the contribution of revenue received by Kicukiro District to infrastructure development?
5. What is the relationship between Government revenues and infrastructure development?
6. What are the constraints of effective taxes collection in Kicukiro District?

End of interview guide and i thank for your cooperation!

Appendix 3: Research Timeframe

No	Activity Description	Time Frame (2018-19)
1	Documentation	January , 2019
2	Introduction of the topic	February, 2019
3	Preparation of proposal	March, 2019
4	Methods of data collection	April , 2019
5	Distribution of questionnaire for collection information	May and June, 2019
6	Gathering questionnaire for data entry and processing and analyzing	July and August, 2019
7	The first draft report to supervisor and final corrections and writing up	August ,2020
8	Final Binding and Submission	October, 2021

Appendix 4: Research Financial Budget

NO.	Item	Qty	Unit cost (Rwf)	Total cost (Rwf)
1	Photocopying	528 pages	20	10,560
2	Printing and binding	240 pages	50	12,000
3	Data collection and transport	13 trips	5000	65,000
4	Research assistant's wages	Three weeks	50,000	150,000
5	Airtime and internet			50,000
6	Final Report binding	3 books	10,000	30,000
7	Diverse			120,000
	Total			**437,560**

Appendix 5: Allocation of Kicukiro district resources' fiscal years 2017/2018

NO	Types of revenue	Amount (Rwf)
I	District own revenues	5,697,654,329
I.1	District tax revenues	3,817,914,500
I.2	District non tax revenues	1,879,739,829
II	Transfers from central government	8,076,616,498
III	Other government organ agents	3,250,000
IV	Donor funds	336,933,8 15
V	Domestic loan	–
VI	Benefits from investments	–
	Total revenues	14,114,454,642

Appendix 6: MKUR Research Authorization Letter

Mount Kenya University

(MKUR)
INSTITUTE OF POST GRADUATE STUDIES & RESEARCH

INTRODUCTION LETTER

REF: MKU04/PGS&R/83/2018

26th January, 2018

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

RE: BANGAMWABO ANACLET - MKU REGISTRATION NUMBER: MBA/2014/68826

This is to confirm that the above named person is a bonafide student of Mount Kenya University Rwanda.

He is currently carrying out research work to enable his complete his **Master of Business Administration (Finance Accounting Option)** degree program. The title of his research is:

TAXATION ON BANKS AND INFRASTRUCTURE'S DEVELOPMENT IN RWANDA: A CASE STUDY OF KICUKIRO DISTRICT.

The information received will be confidential and for academic purpose only.

Any assistance accorded him to complete this study will be highly appreciated.

Thank you.

David Nyambane, PhD
Ag. DIRECTOR INSTITUTE OF POST GRADUATE STUDIES & RESEARCH

sAppendix 7: Data Collection Approval from Kicukiro District

REPUBLIC OF RWANDA

Kicukiro, February 7th, 2018
Ref. n°.O.33.9/ 07.0103.06/18

CITY OF KIGALI
KICUKIRO DISTRICT
P.o Box: 657 Kigali

BANGAMWABO Anaclet
Mount Kenya University
Tel: 250 784949392

RE: Data Collection Approval

Dear Sir,

Reference is made to your letter dated January 29th, 2018 requesting the authorization to conduct a research on «TAXATION ON BANKS AND INFRASTRUCTURE'S DEVELOPMENT IN RWANDA», Case study of Kicukiro District.

After examining your request and according to the Law N° 45/2013 of 16/06/2013, stating on statistical activities organization in Rwanda, we have the pleasure to inform you that you are authorized to conduct your research in Kicukiro District.

Thank you.

Dr. NYIRAHABIMANA Jeanne

Mayor of Kicukiro District

Cc:

-   Vice Mayor of the District (all)
-   Executive Secretary of the District
-   Statistics Service

Website: www.kicukiro.gov.rw   Email: info@kicukiro.gov.rw   Hotline: 4575