

Financial Accountability And Service Delivery In Kabale District Uganda

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ABSTRACT

This research was conducted in Kabale District Local Government to examine the effect of financial accountability on service delivery. The predictor variables under study were funds disbursement, auditing process and record keeping systems, while service delivery was the outcome variable. The study followed a cross sectional survey. Data from 86 respondents was collected and analyzed quantitatively, complemented with qualitative analysis. Since descriptive analysis entailed description of a single variable and its attributes, frequency tables were used to present the data. At the bivariate level, a Pearson correlation matrix was conducted to ascertain the relationships between the predictor variables and the dependent variable. A linear regression model was used to fit the data. Research findings from the regression model show that funds disbursement ($R=862$), Auditing process ($R=656$) and records keeping systems ($R=899$) have a positive significance on the service delivery Kabale District local government. The main conclusion drawn from this research is that funds disbursement, auditing process and record keeping systems have a significant effect on service delivery. The study therefore recommends that there is need to put more efforts on funds disbursement, auditing process and record keeping systems for determinations of making service delivery sustainable at Kabale District Local Government.

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INTRODUCTION

This study looked into how Kabale district local government's financial responsibility affected service delivery. Public service delivery is important for ensuring national wellbeing and fostering economic progress, but there is a pervasive problem with local government service delivery, according to academics. The world over, there are numerous issues with local government service delivery (Boquist, 2018). According to Abioro (2018), a local government that is dedicated to "working with individuals and groups within the community to identify sustainable solutions to address their social, economic, and material needs and improve the quality of their lives" is a developmental local government. This is because governments regularly participate in a wide range of regulated and unregulated businesses to

offer people services while also making sure that these services are compliant with the law. The community members and groups that are regularly marginalized or excluded, such as women, people with disabilities, and the extremely poor, should receive special attention. Financial accountability has historically been recognized with significantly improving service performance all around the world, claim Bouckaert and Pollitt (2017). The history of financial accountability around the world shows that people who engage in unethical accounting practices are held accountable in both business and politics. Financial accountability is an essential part of service delivery in the UK, according to Adegite (2015), even though the private sector and civil society organisations are also held accountable to the general public and their institutional stakeholders. Following the implementation of the Millennium Development Goals (MDGs) in 2000, which came to an end in 2015, and the new Sustainable Development Goals (SDGs), which started in 2016 and will come to an end in 2030, the World Bank undertook a financial accountability assessment in Africa. Mozambique, Ghana, South Africa, and many more African nations were included in this assessment to measure the effectiveness of their financial accountability systems (Alonet, 2018). Based Financial Accountability for Quality Service Delivery, it was determined that for efficient service delivery, the financial management systems in almost all African nations required to be greatly enhanced and improved (Agaba et al., 2023; Ardian et al., 2023; Ghazali et al., 2023; Iskamto, 2023; Iskamto et al., 2019).

In many states of Nigeria, financial accountability is still essential for the provision of services. This is due to the fact that strong financial accountability prevents fraud and bad financial management. Stronger methods for managing financial records serve as the cornerstone of improved service delivery in the majority of African and Middle Eastern countries, claims Anyanwu (2019). This is so that government organisations can only act responsibly and make the right decisions if they have immediate access to sufficient information. Therefore, effective financial management enhances service delivery in a variety of ways (Appah, 2019). A key component of the connection between the government and its citizens is the delivery of services (Berry, 2019). The efficiency of governments is determined by how well they serve the general populace. The best way to gauge a government's performance in terms of good governance is by how successfully it provides services to the general population. According to Abe and Monisola (2017), the government is supposed to offer its residents better services. According to Amal (2018), despite the regulations and laws specified in the Local Governments Act, Cap. 243 (Section 35 (1)), Kabale district in Uganda has irregularities in financial accountability. Financial accountability failures in local government areas in Uganda continue to increase on an annual basis despite the establishment of numerous monitoring mechanisms, including the police, the Inspectorate of Government, and the Office of the Auditor General, which is in charge of conducting audits of governmental entities (Auditor General Reports of 2017 and 2018). For a very long time, one of the most challenging and pervasive problems with service delivery has been financial accountability. The majority of districts experienced a surge in financial misappropriation and corporate scandals, which had a significant impact on auditing financial responsibility and its regulation (Berry, 2019). Each of these divisions is responsible for providing services while upholding fiscal accountability. Nevertheless, financial responsibility has become a concern when it comes to the delivery of services. According to the Auditor General's Report for 2017–2018, the district has experienced significant problems with financial accountability that have impeded the delivery of services. Only 25% of the overall funding provided to the district was accounted for, according to the auditor general's office report for 2018–2019, leaving the remaining 35% unaccounted for, which had an effect on service delivery. Therefore, the purpose of this study was to examine how financial accountability affects the delivery of services in the Kabale District local government in Uganda.

The objectives of the study

1. To examine the effect of funds disbursement on service delivery at Kabale District local government;
2. To assess the effect of auditing process on service delivery at Kabale District local government;
3. To find out the effect of record keeping systems on service delivery at Kabale District local government.



Research questions

1. What is effect of funds disbursement on service delivery at Kabale District local government?
2. What is the effect of auditing process on service delivery at Kabale District local government?
3. What is the effect of record keeping systems on service delivery at Kabale District local government?

Geographical scope

The study was limited to Kabale District local government. Kabale District lies in the south west of the Republic of Uganda. It lies between 29° 45` and 30° 15` East longitude and 1° 00` and 1° 29` South of latitude. It borders the districts of Rubanda to the West, Rukiga to the East and Republic of Rwanda to the south. Kabale district approximately covers an area of 575 square kilometres (222 sq.mi). The distance between Kampala and Kabale is 337 kilometres (209 miles).

LITERATURE REVIEW

The effect of funds disbursement on service delivery

Achua (2019) defines a disbursement as a payment made by the company over a set time period, such as a quarter or a year, in cash or currency equivalents. A bookkeeper records each transaction and publishes it to one or more ledgers, such as the general ledger and the cash disbursement log (Adegite, 2015). Depending on when information is posted, it shows how resources have been used in relation to service delivery. According to Adegite (2015), a disbursement entry contains the date, the payee's name, the amount debited or credited, the payment method, and the purpose of the payment.

The payment is then reflected in the company's overall cash balance. Disbursements are a record of money leaving the company and might not accurately indicate profit or loss. When using the accrual method of accounting, a company, for example, records money as generated rather than as received and expenses as incurred rather than just as paid (Alonet, 2018). Different items will be entered in the ledger depending on the business. Accounts payable, wages, and inventories must be paid from the money given to the local government. For the price of their goods, producers engage in transactions (Amal, 2018). He says that the ledgers are used by accountants and auditors to monitor and determine how much cash has. The ledger keeps track of the numbers of the checks issued, so the accountants and auditors can check to see whether any are missing or wrongly recorded. Uncertainty exists on how the funding distribution may affect local government service delivery. This study investigated how the flow of money affects the delivery of services by, expenditures, dividend distributions, project operational costs, and payments for financial assistance (Adula & Kant, 2022; Eliza & Al, 2023; Rama Nopiana & Rusmiati Salvi, 2022).

The budget structure and the nature of the spending for efficient service delivery determine the type of authorization the legislature grants (Boquist, 2018). For efficient service delivery, central and municipal governments invest the majority of their resources in programmes for social, health, and educational services (Bouckaert & Pollitt (2017). In 2018, the combined costs of elementary and secondary education (21%) and higher education accounted for nearly one-third of central and local spending (9 per cent). (The data on higher education spending provided by the census include both spending financed by tax income and spending financed by student tuition and fees.)

auditing process on service delivery

To ensure that processes are operating within established parameters and achieving established objectives, a process audit is employed (Drucker, 2017). In order to enable effective service delivery, a process quality audit of an activity verifies that the inputs, steps, and outputs adhere to predetermined

standards. An audit is a neutral assurance technique that seeks to strengthen and improve an organization's operations, according to Fellonicah (2019). However, according to Fozzard (2018), auditing is the methodical and objective examination of data, statements, records, operations, and performances of an organisation for a specific purpose, primarily to support the requirement for service supply. However, it has not well described how it impacts local government service delivery. This study has provided a clear explanation of why local government service delivery auditing should be done privately. Johnson (2017) goes on to say that during an audit, the auditor notices and recognizes the claims being looked at, collects evidence to support those claims, evaluates it, and then develops a conclusion that is documented in an audit report. According to Kiggundu (2017), quality audits should also disclose non-conformance and corrective actions in addition to highlighting examples of best practices and proof of compliance. Then, other departments might share the information and alter their operational methods.

Lorain and Rheal (2015) argue that continuous improvement should be improved since it aids a company in achieving its objectives by introducing a systematic, disciplined strategy to evaluate and enhance the effectiveness of risk management, control, and governance systems. According to Okoh,(2017) auditing is important and necessary since it helps to stop errors in reporting as well as waste, fraud, and abuse of public monies. The possibility of fraud, waste, or poor financial management increases when financial records cannot be independently verified

Record-keeping systems on service delivery

Records should be preserved in files or folders for office management, according to Aberi,& Jagongo, (2018) definition of record keeping. According to Erasmus (2016), keeping records also refers to the process of creating, managing, and retaining thorough, accurate, and reliable documentation of business operations or transactions. Fellonicah (2019) lamented the necessity of records for long-term planning that leads to the delivery of services to citizens as well as for keeping a permanent record of the organisation, analyzing operations, monitoring day-to-day activities, and legal, financial, and tax purposes. Records are also required for keeping a permanent record of the organisation. Lorain and Rheal (2015) assert that keeping records is a crucial element of the public administration's strategy for providing services, and that records provide a reliable, legally admissible source of proof for decisions and deeds. Records assistants can, however, more successfully perform their role of delivering services to the general public by retrieving the information they need to create, implement, monitor, and manage important personnel and financial resources. This feature will aid in finding dishonest officials so that proper services are offered without charge. Ettcr, L (2019). asserts that the efficacy and efficiency of the public service throughout the range of governmental duties depend on the availability and accessibility of information found in records (Kiggundu, 2017(Ananda et al., 2024; Iskamto et al., 2020; Prihastuti et al., 2022; Puteri, 2023)). Additionally, it is frequently difficult to initiate and sustain development projects when there are no well-managed records. This motivated the researcher to carry out a study to ascertain how maintaining records influences the delivery of public services. Good record keeping is the cornerstone of financial management, according to Lorain and Rheal (2015), as routine tasks carried out within the organisation to ensure effective use of funds (Venanci, 2017).

Service delivery

The notion of service delivery includes any interaction with the public sector in which users' citizens, residents, or businesses request or furnish data, manage their affairs, or carry out their activities. These services must be provided in a timely, predictable, dependable, and client-friendly manner. The state is essential in the provision of a wide range of public services, from justice and security to services for private citizens and enterprises. In addition to traditional public services like healthcare and education, the provision of administrative services, such as the issuing of licenses and permissions, is governed by administrative proceedings (Turyasingura, & Agaba)



The notion of service delivery includes every engagement with the public sector in which users, residents, or businesses seek or provide data, manage their affairs, or carry out their activities. These services must be provided in a timely, predictable, dependable, and client-friendly manner. Due to the continuous growth in the use of information and communication technology, electronic service delivery is an effective approach to reduce costs, both for the client and the government. Service delivery is the execution of goods and services provided to the general public by governments (local, municipal, or large-scale), ensuring that they reach the people and places they are meant for, without producing ownership (Agaba & Turyasingura, 2022). According to Millan (2016), providing quality public services demands that the following be true: the government recognizes the need to encourage citizen-oriented administration; good administration is a policy objective put into practice cogently; and good administration is achieved through various regulatory and other procedures. According to Wright, (2016) the provision of public services is a measurable indicator of the organization's effectiveness. As a result, how well the public perceives the government is frequently influenced by how well the public services are provided. In democracies, public service delivery has an impact on citizens' opinions of and support for their elected representatives. In most countries, daily contacts between residents and the government are primarily focused on improving the efficiency and worth of the delivery of public services, like the provision of road services in this case. In order for growing nations to provide their citizens with better services, strong public institutions are crucial. For instance, in Uganda, there is a genuine concern that due to inadequate record-keeping, institutional and human resources are constricted and losing their ability to plan and implement programmes, deliver quality services, and formulate policies to fulfil an organization's development aims.

Research Design

An opportunity to thoroughly and in-depth analyses specific aspects of the data collected is provided by a cross sectional survey just once (Agaba Turyasingura, 2023). After accounting for the views, preferences, behaviours, concerns, attitudes, and opinions of the target sample within the total population at a certain time, the results are extrapolated to the entire population. For this inquiry, the cross-sectional survey is suitable because it takes into.

Study Population

The study was conducted from Kabale District local government, southwestern Uganda. Based on its accessibility and familiarity with the subject of the study, the study population was selected. 12 political and community leaders, 1 chief administrative officer, 7 department heads, 12 sub county chiefs, and 2 town clerks were among the study's target respondents.

3.3 Sample size determination

Agaba et al, (2023) explain that sample is a collection of some elements of a population. Each member in the sample is referred to as a subject. Population refers to the entire group of people; events or things of interest that the researcher wishes to investigate, (Mugambi, 2016). Therefore, this study was conducted in Kabale District. A sample is a portion of the population whose results can be generalized to the entire population. From the sample population or stakeholders of 117, a sample size of 86 members was selected (as adopted from Krejcie and Morgan (1970) table and cited by Amin, 2005).

The formula is given by;

$$s = X^2 NP(1 - P) + d^2(N - 1) + X^2 P(1 - P)$$

S = required sample size

X^2 = the table of the value of the Chi-square for 1 degree of freedom at the desired confidence level (3.841)

N = the population size

P = the population proportion (assumed to be 50 since this would provide the maximum sample size.

d = the degree of accuracy expressed as a proportion (.05).

Table: 1 Categories of study population, population sample size

Study population/ category	Total population	Sample size to be selected	Sampling technique
CAO	1	1	Purposive
Finance department	10	7	Purposive
Human Resource department	3	2	Purposive
Sub county chiefs	12	08	Simple random sampling
Political leaders	41	24	
Community members	50	44	
Total	117	86	

Source: Human Resource Office Kabale District Local Government 2022.

Data collection methods

Questionnaire survey

A questionnaire is a research tool that collects data from a sizable sample (Agaba et al 2023). Here are some questionnaires that complement this data collection strategy. In order to facilitate data collection in a region, the sample questions were given to 50 community members and 12 sub county heads in the Kabale District. They included both open-ended and closed-ended inquiries.

Interviews

Person-to-person verbal contact called an interview involves asking another person or group of people questions in an effort to elicit information or opinions (Agaba et al 2023). The researcher directed the flow of the questions she asked the respondents during face-to-face, unstructured interviews. The approach was focused on direct interaction, in which the researcher asked and answered questions from the respondents. 50 community members and one sub-county head each received this method.

Validity of the research instrument

The degree to which outcomes from data analysis accurately reflect the phenomenon being studied is known as validity. Pre-testing the research instrument enables identification and correction of deficiencies such as unclear or ambiguous questions, insufficient space to write responses, cluttered questions, and incorrect numbering. The researcher developed the research instruments, discussed them with the supervisors (Kabale University), and pre-tested them on selected respondents under similar characteristics in area of Kabale District (Amasha,2015). The researcher sought advice from the two (Kabale University) supervisors, sought the professional judgment of four judges to rate the items for each instrument, and then went on to calculate the content validity index (CVI) by adding up the number of items each judge rated as valid divided by the total number of items in the instrument. The CVI average was calculated. Thus, $CVI = \frac{\text{Number of items rated relevant by expert}}{\text{Total number of items in the instrument}}$

Total number of items in the instrument

For instance, if the instruments have 40 questions and the following summary of the data is obtained; Average CVI will be calculated.

Table2: CONTENT VALIDITY

Judge	re	id
ge 1	40	5
ge 2	40	0
ge 3	40	0
ge 4	40	5
al		0
erage		0

Source: Primary data 2022

These findings suggested that the research tools were appropriate for use in data gathering about the financial responsibility for service delivery. According to Amin (2005, p. 288), the average content validity index (CVI) for instruments should be 0.7 or higher. The average index of 0.90 may be higher than the allowable limit. Instruments would be considered valid for the same reason.

Reliability of research instruments

These findings suggested that research tools are appropriate for use in data gathering about the financial responsibility for service delivery. According to Amin (2005, p. 288), the average content validity index (CVI) for instruments should be 0.7 or higher. The average index of 0.90 may be higher than the allowable limit. Instruments would be considered valid for the same reason. The researcher carried out a pilot study on how Kabale District local government's financial accountability affected service delivery. The consistency of the answers among the different study participants was examined. Then, as indicated below, Cronbach's Alpha Coefficient (1951) was calculated.

Table 3: Reliability Statistics

Variable List	Cronbach's Alpha	N of Items
Funds disbursement	.812	7
Auditing process	.742	7
Record keeping system	.811	7
Overall	0.788	21

If the reliability test will be 0.7 and above, the instrument will be reliable as the basis to make decision.

Qualitative data analysis

To better comprehend the phenomenon under study, the researcher organized all the qualitative data that had been gathered through document analysis, key informant interviews, and qualitative data coding.

Quantitative data analysis

Both descriptive and inferential statistics were used in the quantitative data analysis. In order to determine how respondents felt about the impact of financial responsibility on service delivery at the Kabale District local government, the data was first computed using frequencies, which also contained means and percentages. The correlation method was based on Pearson's coefficient (+ or - to show the direction of the relationship between the variables), and significance will be tested at 99% and 95% confidence levels. It was based on two tailed correlations and significant more than or equal to 0.05. An inverse relationship between the two variables is indicated by a negative correlation, whereas a positive correlation indicates a direct positive relationship between the variables. Determine the strength of the influence of the independent variables on the dependent variable using the adjusted R² values and significance values from the regression analysis.

Measurement of variables

The nominal, ordinal, and interval scales were used to measure the study's variables. Information on variables that can be classified into two or more categories that are equally exclusive and mutually

exclusive, such as categorizing gender and educational background, was gathered using a nominal scale. The interval scale was also employed by the researcher to gauge the respondents' varied opinions and attitudes. Responses were evaluated using a 1–5 point Likert scale (1–Strongly agree, 2–Agree, 3–Not sure, 4–Disagree, and 5–Strongly disagree).

Ethical issues

The researcher ensured all ethical issues were put into consideration so as not to compromise the quality of the research. The researcher ensured confidentiality by seeking of informed consent from respondents before collecting data from them; ensure privacy while collecting data from the selected and key informants; as well as strive to minimize issues of plagiarism by acknowledging authors.

1. Results

Funds disbursement on service delivery at Kabale District local government

This first objective was aimed at examining the effect of funds disbursement on service delivery at Kabale District Local Government. This study was guided by the research question which states “What is effect of funds disbursement on service delivery at Kabale District local government? This research question held the researcher to keep interested on the study. Once again, it helped the researcher to keep on focused on the specific topic of the study as well define what sorts of smaller questions that need to be asked. The data to achieve this was obtained from the primary sources and secondary data. This was done using a five-scale questionnaire of strongly Agree (SA), Agree (A), Undecided (UD), Disagree (D) and Strongly Disagree (SD). A summary of the responses is presented in the table below.

Table 4: Analysis on the five statements that were subjected to the respondents.

Key: Strongly Agree (SA) 5, (Agree (A) (4), Undecided (UD) 3, Disagree (D) 2 and Strongly Disagree (SD) 1

Response	Agree		Undecided		Disagree	
	F	%	F	%	F	%
There is availability of funds from central government to Kabale district local government	86	100	00	00	00	00
Funds are always disbursed when available	70	81.4	16	18.6	00	00
Every quarter central government release fund	76	88.4	10	11.6	00	00
Local revenue is generated by Kabale district local government	86	100	00	00	00	00
Kabale district local government receives Donations/grants from donors	68	79.1	18	20.9	00	00

Source: Field data 2022

Table 4.5 above indicates analyses on the five statements that were subjected to the respondents and intended to measure funds disbursement on service delivery at Kabale District local government. Respondents were asked whether there is availability of funds from central government to Kabale district local government, all respondents agreed with the statement. On the other side respondents were asked whether funds are always disbursed when available, 81.4% of the respondents agreed with the statement during data collection leaving 18.6% of the respondent’s undecided. Respondents were asked whether, every quarter central government releases funds, 88.4% of the respondents agreed with the



statement leaving 11.6% of the respondent's undecided. Respondents were asked if local revenue is generated by Kabale district local government, all respondents with 100% agreed with the statement during data collection and finally respondents were asked whether Kabale district local government receives Donations/grants from donors 79.1% of the respondents agreed with the statement. This is an indication that, funds disbursement affects service delivery at Kabale District local government. The study was subjected to five statements to the respondents on funds disbursement on service delivery at Kabale District local government. From the descriptive statistics shown above, the nature of responses and descriptive statistics indicate that there is funds disbursement basing on the fact that all respondents agreed to the statements that had been set to measure funds disbursement. After conducting quantitative data analysis, qualitative analyses were performed on qualitative data that had been generated through key informant interviews. On funds disbursement the qualitative findings are presented hereunder.

Responses from One respondent

“In bookkeeping, a disbursement is a payment made by the company in cash or cash equivalents during a set period, such as a quarter or a year. A bookkeeper records each transaction and posts it to one or more ledgers, such as a cash disbursement journal and the general ledger. When it is posted, it shows how resources have been utilized based on service delivery. An entry for a disbursement includes the date, the payee name, the amount debited or credited, the payment method, and the purpose of the payment

Largely for all the paradigms of funds disbursement (Releases from central government, Local revenue and Donations/ grants) have good strategies for funds disbursement. After conducting qualitative data analysis, the study confirmed that there was linkage between quantitative and qualitative findings. There was agreement between the two data sets and it was clear that qualitative data reinforced quantitative data.

Hypothesis testing

The study tested the stated hypotheses in order to be able to generalize the findings from the samples of the population. This was done by use of inferential statistics. Correlation and regression analyses were conducted to establish whether there was any relationship between the independent and dependent variables, the magnitude and direction of the relationships and to establish the relationship model and test the two hypotheses.

To verify the alternative hypothesis that funds disbursement has no effect on service delivery, the Pearson's product moment correlation coefficient was used to determine the magnitude of the relationship as shown on the table below:

Table 5: Correlation analysis for Funds disbursement

		Service Delivery	Funds disbursement
Service delivery	Pearson Correlation	1	.862**
	Sig. (2-tailed)		.000
Funds disbursement	Pearson Correlation	.862**	1
	Sig. (2-tailed)	.000	
N		86	86

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data 2022

Table 4.6 above, shows a correlation coefficient of 0.862 shows that financial accountability has a positive correlation on service delivery. A regression analysis was hence, run in order to determine the strength of relationship between funds disbursement on service delivery that is, how much of the variance in the independent variable would affect the dependent variable.

Table 6: Showing the model summary of Funds disbursement

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.862 ^a	.925	.924	.15216

a. Predictors: (Constant), Funds disbursement

The coefficient of determination .862 implies that, funds disbursement has an influence on service delivery thus, a significant positive significance. This means that, the more the, funds disbursement, the stronger the service delivery. Hence, funds disbursements contribute 92.4% on service delivery at Kabale District local government.

Table 7: Regression output summary on Funds disbursement

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.385	.134		2.882	.005
1 Funds disbursement	.921	.030	.762	30.953	.000

a. Dependent Variable: Service delivery

Source. Field data 2022

The results again revealed a regression coefficient of .862 at 0.01 significance level hence a positive significant. Results further confirm that funds disbursement has an influence on service delivery with a Beta value of 0.962 at 95% level of confidence. Therefore, the researcher holds alternative hypothesis which states that “Funds disbursement has a significant effect on service delivery at Kabale District Local Government.

Auditing process on service delivery at Kabale District local government

The second objective was aimed at assessing the effect of auditing process on service delivery at Kabale District local government. This study was guided by a research question which states, “*What is the effect of auditing process on service delivery at Kabale District local government?*” This research question held the researcher to keep interested on the study. Once again, it helped the researcher to keep on focused on the specific topic of the study as well define what sorts of smaller questions that need to be asked. The data to achieve this was obtained from the primary sources (staff) and by secondary data (documented work). A summary of the responses is presented in the table below.

Table 8: A summary auditing process on service delivery at Kabale District local government

Key: Strongly Agree (SA) 5, (Agree (A) (4), Undecided (UD) 3, Disagree (D) 2 and strongly Disagree (SD) 1

Responses	Agree		Undecided		Disagree	
	F	%	F	%	F	%
Integrate is observed according to auditing process	78	90.7	8	9.3	00	00
I have observed relationship building for effective service delivery due to auditing	86	100	00	00	00	00
Objectivity is the principle during auditing process	86	00	00	00	00	00
Timeliness is key in auditing process for service delivery	86	100	00	00	00	00

Source: Primary data 2022

Table 4.9 above, indicates analyses on the four statements that were subjected to the respondents and intended to measure auditing process on service delivery at Kabale District local government. The descriptive statistics from the table above are explained as follows. Respondents were asked whether Integrate was observed according to auditing process. 90.7% of the respondents agreed with the statement, leaving 9.3% of the respondent’s undecided. Respondents were further asked whether they had observed relationship building for effective service delivery due to auditing, all respondents agreed with the statement. Respondents were asked whether, all respondents agreed with the statement. Finally, respondents were asked whether timeliness is key in auditing process for service delivery, all respondents agreed with the statement during data collection. This implies that auditing process affects service delivery at Kabale District Local Government.

After conducting quantitative data analysis, qualitative analyses were performed on qualitative data that had been generated through key informant interviews. On auditing process, the qualitative findings are presented hereunder.

One key informant noted that:

“A process audit is used to verify that processes are operating within specified limits and achieving specified targets (objectives). A process quality audit examines an activity to verify that inputs, actions, and outputs are under defined requirements which helps effective service delivery. Auditing practices is one of the key sub-components of public financial management aimed at delivering services to the citizens an audit as an independent, objective assurance activity designed to add value and improve an organization’s operations. Auditing is a systematic and independent examination of data, statements, records, operations, performances, financial or otherwise of an enterprise for a stated purpose basically to justify the reason for service delivery to citizens.

Second respondents

“In any auditing, the auditor perceives and recognizes the propositions before him or her for examination, collects evidence, evaluates the same and on this basis, formulates his/her judgment which is communicated through an audit report. Further that, quality auditing should not only report non-conformance and corrective actions but should also highlight areas of good practice and evidence of conformance. In this way, other departments may share the information and amend their working practices. Continuous improvement should be enhanced as it helps an organization accomplish its objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of risk management, control and governance processes”

Mostly for all the paradigms of Auditing process (Integrate, relationship building, objectivity, timeliness and communication) indicate that at auditing process affects service delivery. After conducting qualitative data analysis, the study confirmed that there was linkage between quantitative and qualitative findings. There was agreement between the two data sets and it was clear that qualitative data reinforced quantitative data.

Hypothesis I Testing

To verify the alternative hypothesis that there is strong relationship between auditing process on service delivery the Pearson’s product moment correlation coefficient was thus used to determine the magnitude of the relationship as shown on the table below:

Table 9: Correlation analysis auditing process

		Service delivery	Auditing process
Service delivery	Pearson Correlation	1	.656**
	Sig. (2-tailed)		.000
	N		
Auditing process	Pearson Correlation	.86	.86
	Sig. (2-tailed)	.656**	
	N	.000	.000
		86	86

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data 2022

Table 4.10 above, shows a correlation coefficient of $.656^{**}$ which is significant at 0.01 level, implying a very strong significant positive relationship. A regression analysis was hence run in order to determine the effect of auditing process on service delivery at Kabale District Local Government. This indicates how much of the variance in the independent variable would affect the dependent variable.

Table 10: Model summary Auditing process

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.656 ^a	.099	.087	.32040

a. Predictors: (Constant), Auditing process

Source: field data 2022.

The coefficient of determination $.656$ implies that auditing process has an influence on service delivery at Kabale District Local Government thus, a significant relationship. This means that the more the auditing process the more service delivery at Kabale District Local Government. Hence, Auditing process affects service delivery at Kabale District Local Government with 65.6%.

Table 11: Regression output summary of auditing process

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.680	.507		5.282	.000
1 Budgetary challenge	.362	.124	.656	2.928	.004

a. Dependent Variable: Service delivery

Source: Field Data 2022

Findings again revealed that a regression coefficient of $.456$ at 0.01 significant level hence a significant relationship. Results further confirm that auditing process affect service delivery with a Beta value of 0.656 at 95% of confidence. Therefore, the researcher upholds the research hypothesis which states that, “auditing process has a positive significance on service delivery at Kabale District local government.

Record keeping systems on service delivery at Kabale District local government

The third objective was aimed at finding out the effect of record keeping systems on service delivery at Kabale District local government. This study was guided by a research question which stated, “What is the effect of record keeping systems on service delivery at Kabale District local government?” This research question held the researcher to keep interested in the study. Once again, it helped the researcher to keep on focused on the specific topic of the study as well as define what sorts of smaller questions that need to be asked. The data to achieve this was obtained from the primary sources and secondary data. A summary of the responses is presented in the table below.

Table 12: Summary. Record keeping systems on service delivery at Kabale District local government

Key: Strongly Agree (SA) 5, (Agree (A) (4), Undecided (UD) 3, Disagree (D) 2 and strongly Disagree (SD) 1

Statements	Agree		Undecided		Disagree	
	F	%	F	%	F	%
Record keeping systems on service delivery at Kabale District local government.	80	93.1	6	6.9	00	00
Capturing information on resource utilization contributes to effective service delivery	76	88.4	10	11.6	00	00
Information retrieved directs how resources have been utilized	86	100	00	00	00	00
Information displayed provides proper accountability on service delivery	86	100	00	00	00	00

Source: Primary data 2022

Table 4.13 above indicates analyses on the four statements that were subjected to the respondents and intended to measure the effect of record keeping systems on service delivery at Kabale District local government. Respondents were asked whether record keeping systems used in financial accountability help in reflecting service delivery, 93.1% of the respondents agreed with the statement during data collection compared to 6.9% of the respondents who were undecided. Once again respondents were asked if capturing information on resource utilization contributes to effective service delivery. 88.4% of the respondents agreed with the statement leaving 11.6% of the respondent's undecided. Furthermore, respondents were asked whether information retrieved directs how resources have been utilized. All respondents (100%) agreed during data collection. Lastly, respondents were asked whether information displayed provides proper accountability on service delivery; 100% of the respondents agreed with the statement. This is an indication that record keeping systems affects service delivery at Kabale District local government.

After conducting quantitative data analysis, qualitative analyses were performed on qualitative data that had been generated through key informant interviews. On the effect of record keeping systems on service delivery at Kabale District local government the qualitative findings are presented hereunder.

Respondent

“Recordkeeping is a systematic compilation of similar information in an office setting, and stored in files or folders for office administration. Record keeping systems also are known as a process of creating, managing and maintaining Complete and accurate, reliable evidence of the business activities or transactions. Records are needed not only for legal, financial and tax purposes but also for maintaining a permanent record of the organization, analyzing the operations, monitoring day-to-day activities, and future planning which leads to service delivery to citizens”

Second respondent

“Record-keeping systems are a fundamental activity of public administration, towards service delivery and records provide a reliable, legally verifiable source of evidence of decisions and actions. However, keeping accurate, well managed and up-to-date records will help records assistants to effectively perform their duty of delivering services to the public through retrieving the information they need to formulate, implement, monitor and manage key personnel and financial resources, an aspect that will help in tracing corrupt officials for the sake of ensuring proper services at no cost”.

Mostly the entire model on the effects of record keeping systems shows that they work hand in hand for effective service delivery. The study confirmed that there was linkage between quantitative and qualitative findings. There was agreement between the two data sets and it was clear that qualitative data reinforced quantitative data.

Hypothesis Testing

To verify the alternative hypothesis that there is strong relationship between record keeping on service delivery at Kabale District local government, the Pearson’s product moment correlation coefficient was thus, used to determine the magnitude of the relationship as shown on the table below:

Table 13: Correlation analysis on record keeping systems and service delivery Correlations

		Service delivery	Record keeping systems
Service delivery	Pearson Correlation	1	.899**
	Sig. (2-tailed)		.000
	N	86	86
Record Keeping	Pearson Correlation	.899**	
	Sig. (2-tailed)	.000	.000
	N	86	86

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Field Data 2022.

Table 4.14 above, shows a correlation coefficient of 899** which is significant at 0.01 level implying a very strong significant positive relationship. A regression analysis was hence, run in order to determine the level of the effect record keeping systems on service delivery at Kabale district local government. This indicates how much of the variance in the independent variable would affect the dependent variable. A regression analysis was hence, run in order to determine the contribution and influence of the relationship between record keeping system on service delivery at Kabale District local government

Table 14: Model summary of the effect of record keeping systems and service delivery

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.899 ^a	.159	.154	.14749

a. Predictors: (Constant), Record keeping systems

Source field data 2022

The coefficient of determination 899 implies that record keeping systems affect service delivery at Kabale District local government by 89.9%. Thus, a significant relationship.

Table 15: Regression output summary on records systems and service delivery performance

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.941	.219		13.460	.000
1 Budgetary Control	.299	.054	.899	5.593	.000

a. Dependent Variable: **Service delivery**

Source: Field data 2022

Findings revealed that a regression coefficient of 839at 0.01 significant level hence a significance relationship. Results further confirm that record keeping affects service delivery with a Beta value of 0.839 at 95% of confidence. Therefore, the researcher rejects the research hypothesis which states that, "Record keeping systems does not effect on service delivery at Kabale District local government.

Empirical finding on service delivery

This section presents the findings on dependent variable: Service delivery at Kabale district local government using the questions set to generate information from the respondents. The data to achieve this was obtained from the primary and secondary sources. A summary of the responses is presented in the table below.

Table 16: A summary of the findings on service delivery at Kabale district local government

Statements on service delivery	Agree		Undecided		Disagree	
	F	%	F	%	F	%
Access to Health Services gives clear justification of service delivery	86	100	00	00	00	00
Access to education is going on well due to proper financial accountability	76	88.4	10	11.6	00	00
Access to roads / infrastructure has developed in the district	86	100	00	00	00	00
Service delivery at Kabale District is visible due to proper financial accountably	80	93.1	6	6.9	00	00

Source: Primary data 2022

Respondents were subjected to four statements on service delivery at Kabale District Local government. Respondents were asked whether access to Health Services gives clear justification of service delivery. 100% of the respondents agreed with the statement. Respondents were asked whether access to education is going on well due to proper financial accountability. 88.4% of the respondents agreed with the statement leaving 11.6% of the respondent's undecided. Once again respondents were asked whether access to roads / infrastructure has developed in the district. All respondents with 100% agreed with the statement during data collection. Lastly, respondents were asked whether service delivery at Kabale District was visible due to proper financial accountably. 93.1% of the respondents agreed during data collection leaving 6.9% of the respondent's undecided this is an indication that without proper financial accountability there is no service delivery at Kabale District local government.

5. Discussion of findings



Funds disbursement on service delivery at Kabale District local government

Study outcomes on objective one that was set to examine the effect funds disbursement on the service delivery at Kabale District Local Government shows that there was a significant and positive relationship between the two variables. This was basing on quantitative findings that were supported by qualitative findings that were generated from key informant interviews on service delivery at Kabale District Local Government which could be influenced by the independent variable of funds disbursement which has a significant contribution. The finding on objective one is in agreement with

Auditing process on service delivery at Kabale District Local Government

The second objective of this study sought to assess the effect of auditing process on service delivery at Kabale District Local government. When data was collected and analysed, results indicated that there was a positive and significant relationship between the two variables. Qualitative findings indicated that Auditing process affect service delivery at Kabale district local government. This is in agreement with Johnson (2017).

Record keeping systems on service delivery at Kabale District Local Government

This study established that record keeping systems play a big role towards service delivery at Kabale District Local Government. During the study, it was also discovered that there was a positive and significant relationship with Qualitative findings from key informant interviews confirming and reinforcing quantitative findings. These findings are confirmed and supported by other researchers and scholars that record keeping systems affect service delivery at Kabale district local government. This is in agreement with

6. Conclusions

Based on the findings and relationships between the study variables the conclusions were made according to the study objectives.

Funds disbursement on service delivery at Kabale District local government

From the findings and discussion above, it can be concluded that funds disbursement has an effect on service delivery at Kabale District local government. This in agreement with the findings. Respondents were asked whether there is availability of funds from central government to Kabale district local government, all respondents agreed with the statement, on the other side respondents were asked whether funds are always disbursed when available, 81.4% of the respondents agreed with the statement during data collection leaving 18.6% of the respondent's undecided.

Auditing process on service delivery at Kabale District Local Government

From the findings and discussion, it is concluded that Auditing process affects service delivery at Kabale District Local Government. This in agreement with the researcher's findings as follows. Respondents were asked whether Integrate is observed according to auditing process, 90.7% of the respondents agreed with the statement leaving 9.3% of the respondent's undecided.

Record keeping systems on service delivery at Kabale District Local Government

From the outcomes and discussion, it is concluded that record keeping systems affect service delivery at Kabale District Local Government. This is in agreement with the findings as below. Respondents were asked whether record keeping systems used in financial accountability help in reflecting service delivery. 93.1% of the respondents agreed with the statement during data collection compared to 6.9% of the respondents who were undecided.

7. Recommendations

Funds disbursement on service delivery at Kabale District local government

The study recommends that funds disbursement affects service delivery at Kabale district local government through releases from central government, Local revenue and Donations/ grants. Once more there will be generation of more knowledge on the effect of financial accountability and service delivery in Kabale District.

The study also recommends that debate on policy change by government on accountability and service delivery in local governments should be emphasized.

Auditing process on service delivery at Kabale District Local Government

The study recommends that auditing process should be emphasized during service delivery. This should be done by emphasizing Integrate, Relationship building, Objectivity, Timeliness and Communication.

Records keeping systems on service delivery at Kabale District Local Government

The study recommends that for effective implementation of government programmes at Kabale district local government, record keeping systems should be emphasized. This should be done through capturing information on projects, information retrieved and information displayed. When this is done well effective service delivery will be achieved.

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